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AUDITOR'S

THIRTY-SEVENTH

ANNUAL REPORT

OF THE

RECEIPTS AND EXPENDITURES

OF THE

City of Boston,

AND THE

COUNTY OF SUFFOLK,

FOR THE FINANCIAL YEAR

1848—49.

1848, May 1, (*both included,*) 30 April, 1849.

BOSTON:
1849.
J, H. EASTBURN . . . CITY PRINTER.

CITY OF BOSTON.

In Common Council, 21 *June*, 1849.

Ordered, That the Auditor of Accounts be, and he hereby is, authorized to cause to be printed and distributed, for the information of the inhabitants of the City, *Eleven Thousand Copies* of the Auditor's Thirty-seventh Annual Report, being an account of the Receipts and Expenditures for the year 1848–49; together with copies of the Treasurer's Accounts for the same year.

Sent down for concurrence.

BENJAMIN SEAVER, *President.*

In the Board of Mayor and Aldermen,
June 25, 1849.

Read and concurred.

JOHN P. BIGELOW, *Mayor.*

To the Honorable City Council.

Auditor's Office, 21*st June*, 1849.

In conformity with the requirements of the City Ordinances, the undersigned has now the honor to submit to the City Council the *Thirty-seventh Annual Report* of the Receipts and Expenditures of the City of Boston and County of Suffolk, being for the Financial year which ended with the last day of April, 1849.

By these statements it will be seen that the Balance in the Treasury at the close of the year, was - -		$109,410 39
From which is to be *deducted*:— Amount due to the New Jail, being for an excess of loans obtained for that object over the payments, amounting to, - -	23,460 41	
And to be *added*:— Amount overpaid on account of the Water Works, of - -	2,325 90	
Making a net reduction of - -		21,134 51
And leaving the real Balance in the Treasury at the close of the year,		$88,275 88

The City Debt, exclusive of the Water Works, it will be found has been increased. This increase has been principally occasioned by the building of the New Jail, which is now progressing in a very satisfactory manner; the improvements of the Public Lands and filling up the South Bay, by which 2,940,300 feet of good land, made with clean Country gravel, are being created; and by the expenses attending the Widening and Repairing the Streets, the payments for which this year have amounted to over $357,000.

An account of the Property of the City as it existed on the 30th day of April, 1849; the particulars relating to the City Debt and the operations therein; an account of the Expenditures, Receipts and Debt incurred for carrying on the Water Works; and the other usual details concerning the affairs of the City, arranged according to the requirements of the Ordinance of July, 1835, will be found herewith.

The works connected with the introduction into the City of Pure Water have progressed during the year very satisfactorily: a great deal of work has been done since the last Report, and the payments from the City Treasury have kept pace with the magnitude of the operations. Although the pressure in the money market has been unusually severe since the commencement of the undertaking, and although no very favorable opportunities of placing the Boston Water Scrip, payable at a distant day, have presented, to supply the funds as fast as required to meet the Water Commissioners' Drafts, yet there has been no delay experienced on these accounts. The total cost of the works up to the 1st May, 1849, including interest, is $3,810,623.40.

According to the Report of the Commissioners of

the 6th of March last, the estimated amount required by them to complete the work originally contemplated, viz: a supply for Boston proper and for South Boston, would be a little short of $550,000. By a recent vote of the City Council a supply for East Boston is to be furnished;—this will cost at least $400,000,—and with the amount already paid, and the interest and contingent expenses yet to be incurred, will probably bring the whole cost of the works, when completed, to about Five Million of Dollars.

When it is considered that the Water Commissioners where chosen on the 4th of May, 1846; that the Water has been introduced into the City; and that the rents for the use of the same amount already to over *Sixty thousand Dollars*—it would seem that the citizens have abundant reason to be satisfied with the promptitude and efficiency of the Water Commissioners.

All of which is respectfully submitted.

ELISHA COPELAND,

Auditor of Accounts.

SYNOPSIS

OF THE

AUDITOR'S ANNUAL REPORT

FOR THE FINANCIAL YEAR

1848-49.

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1 *May*, 1848, (*both included*,) 30*th April*, 1849.

THE NET EXPENDITURES of the year are chargeable to the respective Appropriations in the following proportions. *N. B. Each item is charged with its own incidental Expenses, including Salaries; and in like manner credited with its proportion of all the Income, viz:*

ALIEN PASSENGERS, - -	10,298 74
ADVERTISING and NEWSPAPERS, - - - - -	1,050 00
ANNUITIES, - - - -	690 56
BRIDGES, - - - - -	4,768 45
BELLS and CLOCKS, - - -	866 25
BURIAL GROUNDS, - - -	5,293 78
BOSTON HARBOR, - - -	3,472 61
COMMON, &c., - - - -	3,850 93
COUNTY OF SUFFOLK, - -	58,075 34
FIRE DEPARTMENT, - -	77,364 56
Amount carried forward,	$165,731 22

Amount brought forward,	$165,731 22
FUEL and LIGHTS, for Public Offices, and Faneuil Hall,	1,370 72
FURNITURE, FOR Public Offices, -	227 87
HOUSE OF CORRECTION, - -	21,364 36
HOUSES OF INDUSTRY AND REFORMATION; OVERSEERS OF THE POOR, &c., - - -	61,188 19
HEALTH AND QUARANTINE DEPARTMENTS, - - -	65,013 99
INDEPENDENT DAY, Celebration of, - - - -	5,719 56
INTEREST, - - - - -	40,589 55
INCIDENTAL EXPENSES, viz: Annual visit of the City Government to the Quarantine Establishment, to visit and inspect the Islands in the Harbor; Carriage hire and other Expenses of the City Government and of its Committees; Cleaning of the City Hall; Rent and Fuel for City Crier's Receiving Room; Recording Deeds to the City, and all incidental expenses not charged elsewhere, -	3,288 44
LUNATIC HOSPITAL, - -	5,203 03
LAW EXPENSES, COUNSEL AND OFFICERS' FEES, &c., - -	993 14
LAMPS—*See Streets.*	
MARKET, - - - - -	4,658 50
MILITIA, Armories and Powder, -	499 00
PUBLIC BUILDINGS, - -	7,491 09
Amount carried forward,	$383,338 66

Amount brought forward,		$383,338 66
POLICE, WARD MEETINGS, &c.		37,015 68
PRINTING AND STATIONERY,		4,933 45
PAVING—*See Streets.*		
SCHOOLS AND SCHOOL HOUSES,		303,581 67
STREETS, viz:		
WIDENING, - -	186,784 00	
PAVING and REPAIRS,	170,259 92	
LIGHTING, - -	47,569 92	
		*404,613 84
SEWERS AND DRAINS, - -		15,057 43
SALARIES AND CLERK HIRE, not charged elsewhere, - -		30,636 05
WATCH DEPARTMENT, - -		67,100 28
OLD DRAFTS, being amounts drawn for and charged in previous years, but not presented at the Treasury for payment 'till this year,		2,624 80
Payments on account of ordinary Expenditures of the City,		$1,248,901 86

The following payments are of a different Class, viz:

WATER WORKS, -	1,734,306 10
NEW JAIL, - -	134,658 83
PUBLIC LANDS and SOUTH BAY, -	65,907 70
GEORGE'S and LOVELL'S ISLANDS, -	5,062 50
GREAT BREWSTER ISLAND, - -	4,000 00
Am't carried forward,	$1,943,935 13

* Besides about $24,000 for *cleaning* the Streets, which is charged to the Internal Health Department.

Am't bro't forward,	$1,943,935 13	
STONE Wharf, -	1,500 00	
FUNERAL SOLEMNITIES, - - -	1,508 33	
		1,946,943 46
		1,248,901 86
		3,195,845 32
Deduct amounts not yet called for,		2,024 70
Total NET PAYMENTS, -		$3,193,820 62

The NET REVENUE of the year has been derived from the following Sources—*Each item being charged with its proportion of incidental expenses, as in the account of payments, viz:*

TAXES, - - - - -		$1,064,081 75
CITY DEBT, - - - -		223,967 51
RENTS, - - - - -		65,405 78
SCHOOL FUND—from Commonwealth, - - - - -		4,142 69
HAY SCALES, - - - -		1,159 87
FEES AND LICENSES, - - -		2,647 39
MILITIA BOUNTY, (*this Balance belongs to the Commonwealth,*) -		111 50
Revenue from *ordinary* Sources and applicable to payment of the ordinary Expenditures, - -		$1,361,516 49
WATER LOANS, -	1,658,772 66	
BONDS AND MORTGAGES, - -	83,008 81	
LAND SALES, -	6,855 18	
		1,748,636 65
Total Revenue, - - - -		3,110,153 14
Balance on hand at the commencement of the year, - - -		193,077 87
Total Means, - - - -		3,303,231 01
Total Payments, - - - -		3,193,820 62
Balance per Treasurer's account, -		$109,410 39

TAXES.

The amount of Taxes assessed on the Real and Personal Estates in the City of Boston, for the past five years, has been as follows:

1848.

Valuation of Real Estate, - -	100,403,200 00
Valuation of Personal Estates, -	67,324,800 00
Total valuation, - - -	$167,728,000 00
At $6.50 per $1,000, is - -	$1,090,232 00
No. of Polls 27,726 at $1.50 each, is	41,589 00
Total Tax for 1848,- - -	$1,131,821 00

Increase over 1847:

Property, *Real*, 2,638,700, being about 2.70 per cent.
Personal, 2,728,900, 5.22

Total, 5,367,600, being 3.31 per cent.
Polls, 718, 2.66

1847.

Valuation of Real Estate, - -	$97,764,500 00
Valuation of Personal Estates, -	64,595,900 00
Total valuation for 1847; (C. F.)	$162,360,400 00

Tax for 1847, *brought forward*,	$162,360,400 00
At $6.00 per $1,000, is - -	$974,162 40
No. of Polls 27,008 at $1.50 each, is	40,512 00
Total Tax for 1847, - - -	$1,014,674 40

Increase over 1846, viz:

Property, *Real*,	7,644,900 00,	being about 8.48 per ct.
Personal,	5,875,900 00,	10.00
Total,	13,530,800 00,	being 9.08 per ct.
Polls,	1,034,	3.94

1846.

Valuation of Real Estate, - -	$90,119,600 00
Valuation of Personal Estates, -	58,720,000 00
Total Valuation, - - -	$148,839,600 00
At $6.00 per 1,000, is - -	$893,037 60
No. of Polls 25,974 at $1.50, is -	38,961 00
Total Tax for 1846, - -	$931,998 60

Increase over 1845, viz:

Property, *Real*,	8,128,200 00,	being about 9.91 per ct.
Personal,	4,762,700 00	8.82
Total,	$12,890,900 00,	being 9.48 per cent.
Polls,	1,687	6.90

1845.

Valuation of Real Estate, - -	$81.991,400 00
Valuation of Personal Estates, -	53,957,300 00
Total valuation, - - -	$135,948,700 00
At $5.70 per 1,000. is - -	$774,907 59
No. of Polls, 24,287 at $1.50 each, is	36,430 00
Total Tax for 1845, - -	$811,337 59

Increase over 1844, viz:

Property, *Real*,	9,943,400,	being about	12.127 per ct.
Personal,	7,555,000		16.281
Total,	$17,498,400	being	14.77 per cent.
Polls,	1,948		8.70

1844.

Valuation of Real Estate, - -	$72,048,000 00
Valuation of Personal Estates, -	46,402,300 00
Total valuation, - - -	118,450,300 00
At $6.00 per 1,000, is - -	$710,701 80
No. of Polls, 22,339 at $1.50, is -	33,508 50
Total Tax for 1844, - -	744,210 30

Increase over 1843, viz:

Property, *Real*,	4,374,600,	being about	6.466 per ct.
Personal,	4,029,700		9.510
Total,	$8,404,300	being	7.63 per cent.
Polls,	2,276		11.37

APPROPRIATIONS,

1848-49.

STATEMENT of the APPROPRIATIONS made by the City Council to meet the EXPENDITURES of the CITY OF BOSTON and the COUNTY OF SUFFOLK, for the Financial Year which began with the first day of May 1848, and ended with the last day of April 1849. Also a statement of the Drafts made by the Auditor on the Treasurer, against said appropriations.

N. B. The original appropriations were subsequently varied, by transfers and additions, made by authority of the City Council, so as to meet the excess of payments over the appropriations, as here shown.

Object of the Appropriation.	Amount of original Appropriation.	Expenditures.
Alien Passengers,	$30,000 00	$20,668 75
Annuities,	705 00	655 00
Advertising,	1,050 00	1,050 00
Bells and Clocks,	1,000 00	866 25
Bridges,	4,000 00	3,668 45
Burial Grounds,	4,500 00	7,306 28
Boston Harbor,	3,300 00	2,472 61
County of Suffolk,	70,000 00	88,284 50
City Debt—*Sinking Fund,*	50,000 00	50,000 00
Common, &c.,	7,000 00	3,850 93
Engine Houses,	11,000 00	4,541 91
External Health,	800 00	1,121 95
Fire Department,	68,000 00	70,627 13
Gas Fixtures,	5,000 00	3,311 61
Amounts carried forward,	256,355 00	258,425 37

Object of the Appropriation.	Amount of original Appropriation.	Expenditures.
Amounts brought forward,	256,355 00	258,425 37
House of Correction,	28,000 00	28,103 45
Houses of Industry, &c.,	42,000 00	55,477 32
Instructers, *Grammar and High Schools, only,*	115,000 00	118,060 84
Internal Health,	72,000 00	68,792 16
Interest,	56,000 00	69,568 38
Incidental Expenses,	30,000 00	25,642 29
Lamps,	40,000 00	46,350 23
Lunatic Hospital,	19,000 00	17,571 73
Market,	3,000 00	2,958 50
Militia Bounty,	4,000 00	3,042 50
New Grammar School House in Ward 12, *(unfinished,)*	40,000 00	8,439 50
Overseers of the Poor,	22,000 00	24,500 00
Old Claims,	5,000 00	2,624 80
Paving and Repairs of Streets,	100,000 00	166,476 04
Primary Schools, *including Instructors,*	76,000 00	77,665 97
Primary School Houses,	45,000 00	35,923 72
Police,	37,500 00	35,019 68
Public Buildings,	11,000 00	7,692 15
Public Library,	5,000 00	
Printing and Stationery,	5,000 00	4,933 45
Reservoirs,	1,000 00	1,008 38
Reserved Fund, (*all transferred*)	25,000 00	
Schools, *Grammar and High,*	30,000 00	36,953 83
School Houses, *Grammar and High*	12,000 00	27,127 74
Sewers, &c.,	17,000 00	25,872 56
Salaries,	48,000 00	51,261 94
Unliquidated Street Claims,	65,000 00	35,872 02
Widening Streets,	100,000 00	162,445 06
Watch,	65,000 00	65,405 28
Watch Houses,		1,695 00
	$1,374,855 00	$1,464,909 89
		1,374,855 00
Excess of Expenditures over Appropriations,		$90,054 89

WAYS AND MEANS.

1848-49.

STATEMENT of the estimated WAYS and MEANS of meeting the Expenditures of the CITY OF BOSTON and the COUNTY OF SUFFOLK, for the Financial Year 1848–49, with an account of the amounts actually received during the year.

Sources.	Estimates.	Receipts.
Alien Passengers,	$30,000 00	10,370 01
Annuities,		14 44
Burial Grounds,	4,500 00	3,112 50
County of Suffolk,	28,000 00	37,761 60
Fees, including Hay weighing, &c.,	2,000 00	4,088 83
Fire Department,		512 86
House of Correction,	9,000 00	6,739 09
Houses of Industry, &c.,	10,000 00	14,993 38
Interest,	25,000 00	28,978 83
Internal Health,	10,000 00	7,395 62
Instructers,		98 13
Incidentals,		510 39
Lunatic Hospital,	9,000 00	13,568 70
Loan, for balance,	50,000 00	43,078 27
Lamps,		2,091 92
Military Bounty,	4,000 00	3,154 00
Overseers of the Poor,	1,200 00	4,889 56
Paving, &c.,	500 00	2,236 56
Police,	7,000 00	1,247 00
Primary School Houses,		126 53
Public Buildings,		201 06
Rents,	60,000 00	65,405 78
Sewers,	8,000 00	12,015 13
School Fund,	4,500 00	4,142 69
Schools,		28 00
School Houses,		337 27
Taxes of 1848,	1,079,155 00	1,012,599 54
Taxes of previous years,	30,000 00	53,896 18
Unclaimed Drafts,	3,000 00	1,969 20
Widening Streets,		11,533 08
Estimates,	$1,374,855 00	$1,347,096 15
Receipts,	1,347,096 15	
Deficiency,	$27,759 85	

CITY EXPENDITURES.

STATEMENT of the PAYMENTS made on account of the CITY OF BOSTON, during the Financial Year 1848–49.

Commencing with the first day of May 1848, *and ending with the last day of April* 1849.

ALIEN PASSENGERS.

Expenses of carrying on the Hospitals at Deer Island, which were erected in May 1847, as a Quarantine Establishment and General Receptacle for Foreign Paupers, or others arriving here infected with the Ship Fever and other Contagious Diseases.

N. B. In November 1848, *this Establishment was made an appendage to the* HOUSE OF INDUSTRY, *and placed under the charge of the Directors of that Institution. Since* 1*st December* 1848, *they have had the management of the same, and the Expenses of carrying it on since that time, are included in their accounts, and will be found under the head of* HOUSE OF INDUSTRY, *&c.*

The following expenses are for Supporting the Establishment for the eight months prior to 1*st December*, 1848.

Subsistence and Supplies for the Hospitals and Resident Physician's family, exclusive of Fuel, Furniture, Bedding, Clothing, and the Medical and Agricultural Departments,	$5,863 37
Clothing and Bedding,	1,419 71
Salaries of the Resident Physician and assistants, and all other salaries and payments for hired help, excepting the wages of the Boatmen,	4,056 42
Fuel,	1,873 33
Alterations and Repairs on the Buildings, including apparatus for warming and ventilating the same,	2,354 30
Amount carried forward,	$15,567 13

Amount brought forward,	$15,567 13	
Expense of manning, and other incidental expenses of the Sloop Betsey Ransom, which vessel is owned by the City, and has been kept constantly running between the City and the Island, conveying passengers, stores, &c.,	1,392 02	
Agricultural and Horticultural Departments, being for cost and keeping of Horses and other live stock; cost and repairs of Wagons, Carts, Harnesses, and Agricultural Implements; cost of Trees, Plants, Seeds, and all other expenses of improving and cultivating the grounds, except hired labor,	824 39	
Medicines, Surgical Instruments, &c.	820 70	
Furniture and Household Utensils—purchase of new and repairs of old,	752 04	
Carriage Hire, Ferriage, and Travelling Expenses,	436 55	
Transportation of Patients from different places in the City to the Boat, and from the City to the Island by Land,	308 50	
Cost of Coffins,	232 00	
Extra Boat Hire,	122 50	
Expenses of Port Physicians Boarding Boat,	73 00	
Stationery, Postages, and Advertising,	79 30	
Wharfage and Truckage on Stores, &c. shipped in the Boat,	60 62	
Expenditures,	20,668 75	
Deduct amount not yet called for,	30 49	
Payments per item No. 3 of Treasurer's account,		20,638 26

N. B. The amount paid in to the City Treasury by the Superintendent of Alien Passengers for Head-money received under the law of 20th April 1837, but which was repealed after the 10th May, 1848, was $6,548 10. *Since 10th May 1848, the State has received all the Head-money. There has been* $3,715 07 *collected on Bonds given by*

Amount carried forward, $20,638 26

Amount brought forward,		$20,638 26
Ship owners and others to secure the City against loss in case of having to maintain certain passengers from whom Head-money was refused, on account of the supposed inability of such passengers to take care of themselves.		
ADVERTISING		
Paid for seven daily Newspapers and for Advertising in the same by the year, as per contract,		
Per Item No. 1 *of Treasurer's Acc't,*		1,050 00
ANNUITIES.		
Paid 6 months of the annuity which the City had contracted to pay during the life of the individual of whom George's and Lovell's Islands, in Boston Harbor, were purchased,*	200 00	
Paid the stipulated Annuities to two other individuals,	305 00	
Annuities granted by the City Council to two other persons,	150 00	
	655 00	
Deduct amount not yet called for,	50 00	
Per Item No. 2 *of Treasurer's Acc't.*		605 00
* *This individual deceased in September last.* See GEORGE'S AND LOVELL'S ISLAND.		
AUDITOR.		
Amount paid to the Auditor of Accounts at sundry times, by direction of the Committee on Accounts, to enable him to pay in advance such bills against the City as circumstances required to be paid before the regular day of payment, which is the first day of every month.		
Per Item No. 47 *of Treasurer's Account,*†		1,200 00
† *This amount is refunded by the*		
Amount carried forward,		$23,493 26

Amount brought forward,		$23,493 26
Auditor, and appears to his credit in item No. 89 *of the Treasurer's Account.*		
BRIDGES.		
Repairs &c. on the Free Bridges leading to South Boston, viz.		
On the North Bridge,	1,262 87	
On the South Bridge, including repairs of the Dolphin, and expense of introducing the Cochituate Water into the Superintendent's House,	533 88	
Cost of a Sea Wall near the South Bridge, and of filling up and making solid land under the South Boston side of said bridge	1,856 70	
Payments for Damages, in consequence of the Bridge being out of order,	15 00	
	3,668 45	
Deduct amount not called for,	33 22	
Per item No. 5 *of Treasurer's Account,*		3,635 23
BELLS AND CLOCKS.		
For Ringing Seven Bells in different parts of the City, to denote the hours of the day, at $80 each per annum,	560 00	
For Winding up and Regulating ten Public Clocks,	275 00	
Repairing Bells and Clocks,	31 25	
	866 25	
Deduct amount unpaid,	6 25	
Per item No. 4 *of Treasurer's Account,*		860 00
BURIAL GROUNDS.		
For a new Granite Wall and Iron Fence around the Copps Hill		
Amount carried forward,		$27,988 49

Amount brought forward,		$27,988 49
Burial Ground, and replacing old tombs by new ones, 4,768 74		
Less, amount charged to Common and Malls, 1,000 00		
	3,768 74	
Expended on said Ground for general improvement, including the services of a Police Officer as a general Overseer of the same,	634 89	
For one new Funeral Car, and three setts of Harness,	195 00	
Repairs of the Funeral Cars,	149 08	
Cost of Building nine new Tombs in the South Burial Ground,	828 00	
Rent of a Stable for Storeage of the Funeral Cars,	175 00	
Care, Cleaning &c. of the Funeral Cars and Harnesses for one year,	50 00	
Expended on the South Burial Ground for improvements, &c.,	671 63	
Expended on the Granary Ground	186 78	
Expended on the East Boston Ground,	97 95	
Expended on the Central Ground,	43 13	
Expended on the Chapel Ground,	44 95	
General Expenses for Labor and Improvements of the Grounds not included in the above;		
Clearing out of the Tombs, &c.,	429 50	
Record Books, Stationery &c. for the Superintendent's Office,	31 63	
Per item No. 6 of Treasurer's Account,		7,306 28
BOSTON HARBOR.		
Paid Steamer R. B. Forbes for services in keeping the Harbor clear of Ice,	1,400 00	
Wages of two Boatmen, including some extra assistance,	739 00	
Rent of Harbor Master's Office one year,	150 00	
Amount carried forward,	$2,289 00	$35,294 77

Amounts brought forward,	$2,289 00	$35,294 77
Furniture, Fuel, &c., for Harbor Master's Office for one year,	81 06	
Sundry articles for the Boat, including a new Telescope,	67 70	
Advertising and Newspapers,	25 17	
Stationery,	9 68	
Per item No. 7 *of Treasurer's Account,*	———	2,472 61
CITY DEBT.		
The Committee on the Reduction of the City Debt have been charged with the whole amount of the City Debt which became due during this financial year, the details of which payments will be found under the head of "DEBT PAID OFF," being the sum of	147,400 00	
Per item No. 9 *of Treasurer's Account,*	———	147,400 00
COMMON AND MALLS.		
Payment to William McCullough, formerly General Superintendent of the Common, Malls, and the other Public Grounds,	714 39	
New Drains for watering the trees and letting off waste water; new Soil, Labor, and other expenses for the preservation of the Trees and Walks on the Common and Malls,	1,997 36	
Repairing Fence on Fort Hill,	54 90	
Proportion of the cost ($4,768 74) of the new Wall and Iron Fence on Copps Hill, the balance of the cost being charged to Burial Grounds,	1,000 00	
Trees on Charles Street,	84 28	
Per item No. 8 *of Treasurer's Account,*	———	3,850 93
ENGINE AND HOOK AND LADDER HOUSES.		
Cost of the Land for a new En-		
Amount carried forward,		$189,018 31

Amount brought forward,		$189,018 31
gine House on Meridian Street, East Boston,	577 68	
Cost of the Building,	2,668 90	
Cost of the Bell for the same,	112 22	
Repairs, Alterations &c., on various Engine and Hook and Ladder Houses,	1,044 11	
Rent of an Engine House at South Boston, and one at East Boston,	122 00	
Rent of the Brick Wall which forms the West side of Engine House No. 5, Dock Square,	12 00	
Plans and Surveys for the new Engine House,	5 00	
Per item No. 10 *of Treasurer's Account,*	———	4,541 91

EXTERNAL HEALTH—See Health Departments.

FIRE DEPARTMENT, *exclusive of Engine and Hook and Ladder Houses, and Reservoirs, which are charged under their respective heads; and also exclusive of the Salaries of the Chief Engineer and the Clerk to the Board of Engineers, which are charged under the head of Salaries.*		
Annual compensation to the Assistant Engineers, Officers, and members of the various Engine, Hook and Ladder, and Hydrant Companies,	55,085 71	
Repairs of Engines, Hose Carriages, Hook and Ladder Carriages, and other apparatus belonging to the Fire Department, exclusive of Hose,	6,649 46	
New Leading and Suction Hose,	3,400 27	
Repairs of the Leading and Suction Hose, and other Hose apparatus; cost of new Caps, Badges, Ladders, Lanterns and apparatus for the Engine and Hook and Ladder Houses,	2,060 38	
Amounts carried forward,	$67,195 82	$193,560 22

Amounts brought forward,	$67,195 82	$193,560 22
Fuel for the various Engine Houses, Soap, Leather Preservative and Oil for Hose, and for Lamps and Torches,	852 64	
Hire of Horses to draw Engines and Hooks and Ladders to Fires, and to and from Workshops, for Repairs,	793 99	
Constables, for attendance at Fires	631 00	
Ringing Alarm Bells,	532 95	
Furniture for the Engine Houses, including apparatus for Warming the Houses,	277 27	
Expenses of collecting Apparatus after fires, Sweeping-out Engineer's Office and making fires in the same, and other miscellaneous expenses of the Department not charged elsewhere,	162 67	
Filling Reservoirs, and Repairing the same,	59 63	
Signs to indicate the location of Fire Hydrants in the public streets, &c.,	43 50	
Cost of Refreshments furnished to Fire Companies from neighboring Cities, who came to our assistance at large fires,	39 67	
Repairs of Damages occasioned by the Department,	29 58	
Printing Notices,	8 41	
	70,627 13	
Deduct amount not yet called for,	564 78	
Per item No. 12 of Treasurer's Account,		70,062 35
N. B. The Department consists of one Chief Engineer, eight Assistant Engineers, and twenty Companies, including one Hook and Ladder and three Hydrant Companies. Each Engine Company has one Foreman, one Assistant Foreman, one Clerk, one Steward, and thirty-six Men.		
Amount carried forward,		$263,622 57

Amounts brought forward, $263,622 57

The Hydrant Companies have only sixteen men, but have the same officers as the Engine Companies.

The pay of the Chief Engineer is $1,200 *per annum., that of the Assistant Engineers* $200 *each per annum, the Foreman* $125, *the Assistant Foreman* $100, *the Clerks* $100, *the Stewards* $100, *and the Men* $80 *each per annum, except the three Stationary Engine Companies and one Hook and Ladder Company at East Boston, who receive less pay, as they are never required to leave that section of the City.*

GAS FIXTURES.

For new Lamps, Lamp Posts, and Gas Fixtures, to extend the use of Gas in lighting the City,
Per item No. 13 *of Treasurer's Account,* 3,311 61

GEORGE'S AND LOVELL'S ISLANDS, IN BOSTON HARBOR.*

Paid the Bond given by the City, 2d May 1825, for Balance of the purchase money for these Islands, as per contract with the owner, viz:—

Amount of Bond,	5,000 00	
Interest on the same,	62 50	
Per item No. 15 *of Treasurer's Ac't,*		5,062 50

* The following note regarding the purchase of these Islands is extracted from the Auditor's Thirteenth Annual Report, (1824–25,) and is here copied to show the object of the purchase.

The purchase of George's and Lovell's Islands, in Boston Harbor, was made, under a strong impression of the necessity of some measures to protect those Islands against the ravages of the ocean, and to preserve to the City such important means of defence and security. It was believed that this purchase, on the part of the City, would tend to aid an attempt which was then about to be made, to attract the attention of the government of the United States to this im-

Amount carried forward, $271,996 68

Amounts brought forward,		$271,996 68

portant national object. This attempt was made, and has proved completely successful. An appropriation of $52,000 *was granted at the last session of Congress, for repairs on the Islands in Boston Harbor: and measures are now taking,(June* 1825) *under the direction of the Hon. Secretary of War of the United States, to carry the objects of this grant into operation, with promptitude and efficiency. The City contracted to pay for these Islands,* $1,000 *on delivery of the deeds, an annuity of* $400 *per annum, during the life of the individual to whom the title belonged, and* $5,000 *at his decease. The right thus acquired by the City, has been disposed of to the United States, for the sum of six thousand dollars.*

GREAT BREWSTER ISLAND, IN BOSTON HARBOR.		
Paid for said Island, purchased with a view of surrendering it to the U. S. Government, so as to ensure the building of a Sea Wall around the same, and thus preventing its washing away and filling up the Ship Channel,		
Per item No. 14 *of Treasurer's Account,*		4,000 00
HOUSE OF CORRECTION.		
Subsistence and Supplies of the House, exclusive of Clothing and Bedding, Fuel and Furniture,	13,643 04	
Clothing and Bedding,	2,705 88	
Fuel,	1,876 85	
Salaries of the Master and his Assistants, Clerk of the Board of Overseers, and of the Master; Chaplain, Matrons, Gate Keeper, and all other payments for Salaries or Hired Labor,	5,529 78	
Repairs, Alterations, &c., including the apparatus for Warming and Ventilating the buildings,	2,159 11	
Amounts carried forward,	$25,914 66	$275,996 68

Amounts brought forward,	$25,914 66	$275,996 68
Furniture and Household Utensils,—for the purchase of new and repairs of old,	467 39	
Agricultural and Horticultural Departments, being for cost and keeping of Horses and other Live Stock; Cost and Repairs of Wagons, Carts, and Harnesses, Agricultural Tools and Implements, Trees, Plants, Seeds, and all other expenses, except labour, of Cultivating and Improving the Grounds,	441 81	
Medical Department—for Drugs and other Contingent Expenses of this Department,	268 51	
Printing, Stationery, Blank Books, School Books, Postages, Newspapers and Advertising,	336 91	
Carriage Hire, Travelling Expenses &c. of the Overseers, Officers and Agents; and Expense of Arresting Fugitives,	272 00	
Transportation of Supplies,	179 77	
Carriage Hire for Sunday School Teachers,	105 00	
Grants of money made by the Master of the House to inmates, on their discharge,	92 40	
Expense of Fire Works for the Fourth of July,	25 00	
	28,103 45	
Deduct amount unpaid,	12 00	
Per item No. 17 *of Treasurer's Ac't,*		28,091 45

The income from this Establishment for the year has been $6,739 09, *per item No.* 63 *of Treasurer's Account, being about* 24 *per cent. on the gross expenses, and making the nett expense for the year,* $21,364 36.

No charge is here made for the services of the Resident Physician at South Boston, who, although he is located at the Lunatic Hospital, has charge of the Medical Department of all the City Institutions at South Boston.

Amount carried forward,	$304,088 13

Amount brought forward,		$304,088 13
HOUSES OF INDUSTRY, REFORMATION, &c., *including the Expenses of carrying on the Hospital Establishment at Deer Island four months, being from* 1*st December* 1848, *to* 31*st March* 1849.		
Subsistence and Supplies of the Houses, exclusive of Fuel, Furniture, Clothing and Bedding,	24,847 07	
Clothing and Bedding,	5,765 31	
Fuel,	2,759 82	
Salaries of the Superintendent and his Assistants, Clerk of the Board of Directors, Matrons, Teachers, Gate Keeper, Teamsters, and all other payments for hired labor, including the Wages to the Master and Boatmen of the sloop Betsey Ransom, and extra Medical Assistance and Nurses, during the prevalence of the Ship Fever in the House of Industry, and Opthalmia in the House of Reformation,	7,664 21	
Repairs and Alterations of the Buildings, including Apparatus for Warming and Ventilating; Lumber for manufacturing purposes and for temporary buildings, erected to accommodate Ship Fever Patients,	8,515 66	
Medical Department—for Drugs, Medicine, Instruments, and other contingent Expenses of this Department,	2,260 76	
Furniture and Household Utensils, —cost of new and repairs of old,	1,345 45	
Agricultural and Horticultural Departments, being for Cost and Keeping of Horses and other Live Stock; Cost and Repairs of Wagons, Carts, Harnesses, and Agricultural Implements; Cost of Trees, Plants,		
Amounts carried forward,	$53,158 28	$304,088 13

Amounts brought forward,	$53,158 28	$304,088 13
Seeds; and all other Expenses, except Labour, of improving and cultivating the grounds,	933 67	
Expense of Conveying Paupers to the Houses and to Deer Island, which work is done by the Internal Health Departments, to whose credit this item is carried,	471 25	
Printing, Stationery, Blank Books, School Books, Postage and Advertising,	339 35	
Carriage Hire for the Directors, and for the Sunday School Teachers; Expenses of Sending Paupers to their homes out of the State, and Expense of Arresting Fugitives,	354 97	
Repairs &c. on sloop Betsey Ransom,	78 14	
Stock for Manufacturing,	30 00	
Paid to the Lunatic Hospital for Board in that House of a Medical Student, who is employed principally in these Institutions,	104 57	
Transportation of Supplies other than that done by the teams of the Institutions,	7 09	
	* 55,477 32	
Deduct amount unpaid,	9 27	
Per item No. 16 *of Treasurer's Ac't.*		55,468 05

* 9,302 82 *of this amount was paid for the Support of the Deer Island Establishment.*

In addition to the Salaries as here stated, the Salary of the Chaplain of the House of Industry being $500; *and that of the Teachers and Assistants in the Boylston School, being* $968, *are paid from the* BOYLSTON *and* MASON FUNDS, *which Funds are under the exclusive control of the* OVERSEERS OF THE POOR.

The Income from these Houses for the past year, including the amount received from the Commonwealth for the support of State Paupers, has been $14,993 38, *per item No.* 62 *of*

Amount carried forward,	$359,556 18

Amount brought forward,		$359,556 18

Treasurer's Accounts; thus reducing the Expenses of the same to the sum of $40,483 94. *This income, it will be perceived, amounts to* 32½ *per cent. of the gross Expenses, exclusive of Deer Island.*

No charge is here made for the services of the RESIDENT PHYSICIAN *at South Boston, who, although he is located at the Lunatic Hospital, has the medical charge of all the City Institutions at South Boston.*

HEALTH DEPARTMENTS—VIZ:

INTERNAL HEALTH.

Services of persons employed in collecting the House Offal, and delivering the same out of the City as per contract with the purchasers of the same,	24,059 64	
Services of persons employed in Sweeping the Streets, Removing the Street Dirt, &c., exclusive of extra carting,	18,086 80	
Grain, Hay, Straw, &c., used in the City Stables,	8,964 58	
Salaries of three Blacksmiths, three Wheelwrights, one Harness-maker, one Foreman of the South Yard, one Foreman of the North Yard, three Stablers, and one Watchman, all of whom are constantly employed on the premises,	5,902 41	
Hire of Extra Teams to assist in cleaning the Streets, carting off Dirt, Snow, ice, &c., &c.,	6,776 77	
Cost of new Horses, and differences paid on exchanging old ones,	1,791 39	
Repairs &c. on the Buildings,	1,028 26	
Fuel and Stock used in the various Work Shops for manufacturing and repairing,	2,542 21	
Shovels, Hoes, Brooms, Watering Pots, and other utensils for the Stables, and contingent Expenses of the same,	1,235 52	
Amounts carried forward,	$70,387 58	$359,556 18

Amounts brought forward,	$70,387 58	$359,556 18
Paints, Oils, Drugs and Stationery used in the Establishment,	373 78	
Salary of the conductor of the vehicles employed in conveying the inmates of the South Boston Institutions to and from the City,	384 00	
Cost of Shoeing Horses, done out of the Establishment,	291 13	
Salary one year of an Assistant to the Superintendent,	120 00	
Repairing the Chaise kept for the use of the Superintendent of the Streets, who is also Superintendent of the Internal Health Department,	53 25	
Abating Nuisances,	53 42	
Doctoring Horses,	29 00	
	71,692 16	
Deduct from this amount that portion which is chargeable to the *Paving Department*, being for Keeping of Horses and the use and repairs of Teams employed in doing the work of that Department, which will be found charged to the account for *Paving, &c.*,	2,900 00	
	68,792 16	
Deduct amount not yet called for,	61 62	
Per item No. 20 *of Treasurer's Ac't.*	———	68,730 54

N. B. There has been received, to the credit of this Department, during the year, the sum of $7,395 62, *for sales of House Offal, Street Dirt, &c. Per item No.* 66 *of Treasurer's Ac't.*

There is $4,000 *more due from the Contractors for the House Offal of* 1848–49, *but which they refuse to pay, and a suit has been instituted against them for the recovery of the same.*

EXTERNAL HEALTH.

Repairs and Supplies of the Quarantine Boat,	127 43	
Amounts carried forward,	$127 43	$428,286 72

Amounts brought forward,	$127 43	$428,286 72
Wages of Boatmen,	387 75	
Expended on the Buildings at Rainsford Island,	64 51	
Expenses of Visits to the Islands by the Quarantine Committee, &c.	98 39	
Salary of the Keeper of the Island one Quarter, from 1st December 1848,	75 00	
Manning, and Expenses of Port Physician's Boarding Boat, to inspect the cargoes of vessels arriving from foreign ports,	353 75	
Drugs and Medicines,	7 12	
Newspaper for Port Physician,	8 00	
Per item No. 11 *of Treasurer's Ac't.*		1,121 95

INSTRUCTERS.

For Salaries of the Masters, Ushers, and Female Teachers in all the Public Schools except the Primary, viz:

Adams School, in Mason Street,		5,200 00	
Bowdoin, in Derne Street,		5,191 00	
Boylston, on Fort Hill,		5,778 48	
Brimmer, in Common Street,		5,379 86	
Dwight, in Concord Street,		5,154 46	
Eliot, in North Bennet Street,		5,008 33	
Endicott, in Cooper Street,		5,005 25	
Franklin, in Washington Street,		4,750 00	
High, in Bedford Street,	6,246 48		
Drawing Master,	366 00		
		6,612 48	
Hawes, at South Boston,		5,719 50	
Hancock, in Richmond Place,		4,966 90	
Johnson, in Tremont Street,		5,233 14	
Latin, in Bedford Street,	6,420 83		
Drawing Master,	399 00		
		6,810 83	
Lyman, at East Boston,		7,159 17	
Mayhew, in Hawkins Street,		4,800 00	
Mather, at South Boston,		5,363 41	
Otis, in Lancaster Street,		5,379 65	
Phillips, in Pinckney Street,		5,243 90	
Quincy, in Hudson Street,		5,334 29	
Smith, for colored children, in Belknap Street, 3 Quarters,*		1,655 77	
Wells, in Blossom Street,		5,009 89	
Amounts carried forward,		$110,756 31	$429,408 67

Amounts brought forward,	$110,756 31	$429,408 67
Winthrop, in East Street,	4,832 86	
Music Master for all the Schools except the High and Latin, and the Smith Schools,	2,471 67	
Per item No. 18 *of Treasurer's Ac't.*	———	118,060 84

* *One quarter's Salary of the Master of the Smith School,* being $375, was paid from the SMITH FUND, and is in addition to the above charge.

INCIDENTAL EXPENSES.

For the following Payments, which are not properly chargeable to any of the Regular Appropriations, viz:

Celebration of the Anniversary of American Independence, including the Dinner at Faneuil Hall, for the City Authorities, School Committees, Ward Officers, and invited guests,	5,719 56	
Support of Paupers and others for whom the City is liable, in the State Lunatic Hospital at Worcester, and at other places,	1,586 20	
Balances of Expenses consequent on receiving the Remains of the late Hon. JOHN QUINCY ADAMS, and of the funeral solemnities on that occasion,*	1,508 33	
Taxes refunded to Banks and others, in conformity with a decision of the Supreme Court,	2,402 54	
Amount of Judgments against the City for Damages on account of Streets and Sidewalks being out of order,	5,171 07	
Expenses of Committees of the City Government, including the annual visitation of the City Government &c. to the Quarantine Establishment at Rainsford Island, &c.,	1,028 91	
Extra Clerk Hire in Treasurer's Office,	700 00	
Extra Clerk Hire for examining Voting List and making out Military Rolls,	164 75	
Amounts carried forward,	$18,281 36	$547,469 51

Amounts brought forward,	$18,281 36	$547,469 51
Carriage Hire for Committees and Officers of the City Government,	997 73	
Cleaning the City Hall, making Fires in the Public Offices, and small repairs and incidental Expenses,	603 28	
Allowance to Military Companies towards the Rent of Armories &c.	396 00	
Powder and Cartridges furnished for the Militia, as required by a law of the State,	103 00	
Expenses of persons employed by the *Cholera Committee* to visit the Houses and Yards in the different Wards, for the purpose of discovering and removing nuisances or other predisposing causes of contagious disease,	395 50	
Services of the Inspector of Fuel, who attended to the weight, measure, and housing of all the Fuel which was supplied by contract to the Public Schools and other Public Buildings,	327 18	
Paid C. P. Curtis, Esq., for services in four actions of Samuel L. Brown and al. *vs.* Abbott Lawrence; same *vs.* Fitzhenry Homer; same *vs.* Milton Gale, and also against Jesse Kingsbury, wherein the City was vouched in as warrantors. These actions were commenced several years ago, and related to transactions which occurred while Mr. Curtis was City Solicitor,	400 00	
Legal Expenses, Officer's Fees, Witness, &c., &c.,	392 78	
Constable's Fees for notifying and attending Ward Meetings,	188 36	
Arranging and Indexing all the legal opinions given at the request of the City Government or its Officers, from the first organization of the City Government to the year 1845,	153 80	
Amounts carried forward,	$22,238 99	$547,469 51

Amounts brought forward,		$22,238 99	$547,469 51
Gas Lights for the Public Offices, for Faneuil Hall, and for sundry Armories in that Building and in Quincy Hall,		792 31	
Fuel for Public Offices,		526 80	
Paid City Crier for One Years' Rent of Room for receiving lost Children,	300 00		
Fuel for do	50 00		
		350 00	
Advanced to the City Marshal to meet the Rewards offered for Killing Dogs, in conformity with the order of the City Council, dated 10th February, 1848,		300 00	
Recording Deeds of Real Estate purchased by the City,		202 50	
Furniture &c. for the Public Offices,		242 87	
Payment to the Wardens of each Ward in the City, to meet the Expenses attendant on the Annual Elections, viz: Twelve Wards, at $15 each,		180 00	
Expense of Propping up the Walls of the Catholic Church at South Boston, after it was destroyed by fire, and of other precautions to prevent accident at that location and at the *Gerrish Block* of Stores in Federal Street,		149 37	
Expenses of Ringing the Bells for Ward Meetings,		163 00	
Salary of the Assistant Messenger of the City Council,		156 00	
Salary of the Keeper of Faneuil Hall,		100 00	
Salary of the Keeper of the Old State House,		52 00	
Taxes abated by authority of the Board of Aldermen,		11 43	
Postages, Books for Public Offices, &c.,		53 52	
Care and Cleaning City Building,		16 00	
Amounts carried forward,		$25,534 79	$547,469 51

Amounts brought forward,	$25,534 79	$547;469 51
Paid to the widow of Thos. P. Hill, who was Driver of the City Pauper Waggon, and who died with the Ship Fever, in the service of the City, in part of an allowance made to her by an order of the City Council of 26th June, 1848,	50 00	
New American Flag for the Common, and Repairing the old one,	39 50	
Officers' Fees for distributing official notices from City Clerk &c.,	12 00	
Sealer's Fees for examination of the Platform Balances at the City Hay Scales,	6 00	
	25,642 29	
Deduct amount not yet called for,	90 29	
Per Item No. 19 *of Treasurer's Acc't,*		25,552 00

* $784 17 *was charged for this object in last year's account.*

INTEREST.

Amount paid for Interest on the Funded Debt of the City, and on the usual Temporary Loans obtained in anticipation of the annual Taxes.

Per Item No. 48 *of Treasurer's Acc't.* 69,568 38

N. B. This item does not include any charge for Interest on the "Water Loans."

LAMPS.

Paid for Oil and Wicking for the Street Lamps,	19,528 66	
Gas for the same,	14,260 98	
Services of 28 Lamplighters in Lighting 1,274 Oil Lamps and 617 Gas Lamps, on an average of 21 nights per month,	7,764 90	
Salary of the Superintendent of this Department,	500 00	
New Lamps, including those for Gas, and Repairing old ones, New Torches &c.,	2,374 18	
Amounts carried forward,	$44,428 72	$642,589 89

Amounts brought forward,	$44,428 72	$642,589 89
New Lamp Irons, Lamp Posts, Ladders, &c., and Repairs of old ones,	1,443 01	
Expenses of the Oil Cellar, which is kept for the Reception and Delivery of the Oil to the Lamp Lighters, cost of Inspecting Oil, &c.,	296 85	
Rents and Taxes on Oil Cellar,	163 15	
Travelling Expenses of Committee to purchase Oil,	18 50	
Per item No. 21 *of Treasurer's Ac't,*		46,350 23

LUNATIC HOSPITAL.

Subsistence and Supplies of the House, exclusive of Clothing, Bedding, Furniture, and Fuel,	7,685 64	
Clothing and Bedding,	1,155 74	
Fuel,	1,825 68	
Salaries of the Steward and Matron, Attendants and Assistants, and all other payments for Salaries and for Hired Labor, except the Resident Physician's Salary, which is charged with the other salaries of the City Officers,	4,508 56	
Furniture and Household Utensils;—cost of new and repairs of old,	706 49	
Repairs and Alterations of the Buildings, including apparatus for Warming and Ventilating the same,	824 43	
Agricultural and Horticultural Departments, including the Cost and Keeping of a Horse and Waggon, cost of Trees, Plants, Seeds, Garden Tools and Implements; and all other expenses of Improving and Cultivating the Grounds,	366 05	
Amounts carried forward,	$17,072 59	$688,940 12

Amounts brought forward,	$17,072 59	$688,940 12
Drugs, and other contingent Expenses of the Medical Department,	181 34	
Printing, Books, Stationery, Postages, Blank Books, Advertising, &c.,	126 07	
Carriage Hire and Travelling Expenses of the Board of Visitors, Officers, and Agents of the Institution, and expenses of Arresting Fugitives,	133 00	
Transportation of Supplies,	58 73	
	17,571 73	
Deduct amount not yet called for,	33 00	
Per item No. 22 *of Treasurer's Ac't,*		17,538 73

N. B. There has been received to the credit of this Establishment during the year, including the amount collected from the Commonwealth for the support of State Paupers, the sum of $13,568 70, *per item No.* 68 *of Treasurer's Account; thus reducing the net Cost to* $4,003 03.

MARKET HOUSE.

Salary of the Regular Police Officer,	720 00	
Salary of the Keeper of the Public Scales,	500 00	
Salary and Pay of Watchman and Sweepers,	619 86	
Fuel, Oil, and Apparatus for Warming,	506 57	
Gas Lights,	273 10	
Small Repairs and Incidental Expenses of the Establishment,	238 97	
New Scale and Fixtures, and Repairs of old one,	51 00	
Statistical and other information about Market establishments, Market regulations &c. in New York; and Expenses of Law Suits,	36 00	
Amounts carried forward,	$2,945 50	$706,478 85

Amounts brought forward,	$2,945 50	$706,478 85
Daily Newspapers for the Clerk,	8 00	
Care of Clock,	5 00	
Per item No. 23 *of Treasurer's Ac't,*		2,958 50

MILITIA BOUNTY.

Paid to sundry members of the Volunteer Militia, the State Bounty of Six Dollars to each, in conformity with an Act of the Legislature of March 1840.

Per item No. 49 *of Treasurer's Ac't,*		3,042 50

NEW JAIL.

Cost of the Land on which the New Jail is to be erected,	130,393 72	
Plans, Models, Surveys, Estimates, &c. &c., including those proposed for the building on the old location,	1,765 11	
Payment on Contract for Driving Piles,	2,500 00	
	134,658 83	
Deduct amount not called for,	15 00	
Per item No. 24 *of Treasurer's Ac't,*		134,643 83

NEW GRAMMAR SCHOOL HOUSE AT SOUTH BOSTON.

Paid for a Lot of Land containing 12,800 feet, corner of Fourth and E Streets, on which to erect a New Grammar School in Ward Twelve.

Per item No. 37 *of Treasurer's Ac't,*		8,439 50

OVERSEERS OF THE POOR.

Paid to the Treasurer of this Board for the special relief and benefit of those poor persons in the different Wards of the City, who, without being paupers, are proper objects of such assistance.

Per item No. 25 *of Treasurer's Ac't,*		24,500 00

There has been received to the Credit of this account, including the amount received from the

Amount carried forward,		$880,063 18

Amount brought forward,		$880,063 18
State, the sum of $4,889 56, *thus reducing this item to* $19,610 44.		
N. B. A detailed account of the Expenditures by this Board is published by them in three of the City Newspapers, annually, in the month of January. Their last account, being to 31 *December* 1848, *will be found at the close of these accounts.*		

OLD CLAIMS.

Amount of Bills and Accounts against the City which had been audited and allowed in former years, but which had not before been presented to the Treasury for payment.		
Per item No. 26 *of Treasurer's Ac't,*		2,624 80

PAVING AND REPAIRS OF STREETS, *including the Grading of the Streets in South and East Boston.*

Cost of Paving Stones and Stone Blocks, Edge Stones, Flag Stones, Bricks, Gravel, Sand, Earth &c., used in Grading, Paving, and Repairing Streets,	63,814 55	
Master Pavers' and other master workmens' Bills,	22,363 59	
Laborers and City Cartmen, for work on Streets,	27,861 29	
Hire of Extra Carts and Carting Materials,	20,039 49	
Repairs of Buildings consequent on reducing the grade of Cambridge Street,	* 12,284 40	
Repairs of Buildings consequent on reducing the grade of Ann and Prince Streets,	380 41	
Streets, Drains and Cesspools—making new, and cleaning out and repairing old ones,	6,838 66	
Expense of laying new Sidewalks and Repairs of old ones, part of which is chargeable to the abuttors,	1,121 23	
Amounts carried forward,	$153,703 62	$882,687 98

Amounts brought forward,	$153,703 62	$882,687 98
Damages paid to sundry individuals for injuries suffered in consequence of the Streets being out of order,	1,489 33	
Rent of Wharf near the South Free Bridge, for landing Paving materials; and Wharfage Expenses at other places,	3,550 80	
Expenses of raising estates on the South corner of Dover and Tremont Street, made necessary in consequence of altering the grade of Tremont Street to accommodate the Water Works,	1,750 00	
Plans, Surveys, taking Grades, Levels of Streets, &c. &c.,	771 54	
New Horses purchased for the use of this Department,	660 00	
Watering Charles Street and School Street,	288 00	
New Street Signs,	132 75	
Salary of the Assistant to the Superintendent of Streets,	120 00	
Pile Driving on Harrison Avenue, near South Boston South Bridge,	110 00	
	163,576 04	
Add—For proportion of the Expense which this Department owes for Keeping its Horses; Making and Repairs of Carts, Waggons, Harnesses, &c.,—all of which is done at the City Stables, and is charged to the Internal Health Department, on page 31,	2,900 00	
	166,476 04	
Deduct amount not called for,	226 07	
Per item No. 28 *of Treasurer's Ac't.*		166,249 97
* *N. B. There is charged in the account of* WIDENING STREETS, $26,286 21 *less* 5,000, *for Land Damages &c., on account of this work.*		
Amount carried forward,		$1,048,937 95

Amount brought forward,			$1,048,937 95
PRIMARY SCHOOLS.			
Salaries of the Teachers in the various Primary Schools at the rate of $325 per annum, which is for all services, including making Fires, Sweeping and general care of the School Rooms,		53,671 99	
Repairs and Alterations of the Primary School Houses, and of Hired School Rooms, including the cost of Stoves and other apparatus for Warming, Ventilating, introducing Water, &c.,		10,888 14	
Cost of Addition and Repairs to the School House in Charter Street, including a New Fence to separate it from the adjoining Estate,		441 19	
Rent of hired School Rooms,		4,470 66	
Fuel—preparing the same for use, and housing it,		3,151 57	
Furniture—viz:			
Chairs, Desks &c.	1,432 55		
Time-pieces,	940 75		
Other Furniture and Apparatus,	1,242 53		
		3,615 83	
Annual Cleaning of the Rooms, Removing Snow &c.,		521 98	
Annual Allowance to the Chairman of the Primary School Committee of $2 for each School, which is expended by the Committee for rewards of merit, &c., for the encouragement of the Scholars,		328 00	
Printing, Stationery, &c.,		303 16	
Compensation to the Secretary and Messenger of the General Committee, and of the Standing Committee of the Primary School Board,		152 00	
Books for Indigent Children,		63 45	
Amounts carried forward,		$77,607 97	$1,048,937 95

Amounts brought forward,		$77,607 97	$1,048,937 95
Notifying Meetings of the Board, and distributing various notices to Teachers, &c.,		38 00	
Water supplied by the Acqueduct Company,		20 00	
		77,665 97	
Deduct amount not yet called for,		499 75	
Per item No. 25 *of Treasurer's Ac't,*			77,166 22
PRIMARY SCHOOL HOUSES.			
For cost of Land and New Primary School Houses erected during the year, viz:			
PARIS STREET, East Boston.			
Cost of Land,	2,982 00		
Cost of Building,	7,528 02		
Cost of Plans,	75 00		
		10,585 02	
EAST STREET PLACE.			
Cost of Land,	4,987 50		
Cost of Building,	6,304 00		
Cost of Plans,	50 00		
		11,341 50	
REAR OF BOYLSTON STREET.			
Cost of Land,	6,500 00		
Cost of Building,	5,963 20		
Cost of Plans,	50 00		
		12,513 20	
Proportion of Expense of Altering the Old Hancock School House in Hanover Street, which now accommodates two Primary Schools,		1,484 00	
Per item No. 29 *of Treasurer's Ac't.*			35,923 72
PUBLIC LANDS.			
Materials and Labour required in laying out and making the Streets and Squares on the Neck Lands,		10,837 12	
Laying Drains and Common Sewers through the same,		3,826 79	
Plans, Surveys, and permanent Services of a Civil Engineer and Assistant, in laying out the Lands, making Plans of the same, including the services of			
Amounts carried forward,		$14,663 91	$1,162,027 89

Amounts brought forward,	$14,663 91	$1,162,027 89
a Superintendent of the work for Filling up the South Bay,	4,842 51	
Payments on the Contract for Filling up the South Bay,	37,298 23	
Piles for the Sea Wall, Ballast, Mud for filling, &c.,	3,342 60	
Paid the Washington Artillery Company for relinquishing their claim to the Lot on which the Gun House on Fort Hill stands,	1,000 00	
Commissions to the person who negotiated for the purchase of the South Boston Heights, in November 1847,	300 00	
Cost of part of a Lot of Land on Ann Street, purchased with a view to widen the Street and to secure a site for a new Watch House,*	3,900 00	
Cost of two small Buildings erected on the Neck Land,	375 33	
Taxes on City Property in Roxbury and in Dedham,	164 87	
Cost of Selling at Auction a Lot on Prince and Salem Streets,	20 25	
	65,907 70	
Deduct amount not called for,	37 29	
Per item No. 33 of Treasurer's Ac't,		65,870 41

* *The Street having been widened, and a Watch House provided in the Old Hancock School House, this Lot is now among the Saleable Property of the City.*

PUBLIC BUILDINGS.

Expended for Alterations, Repairs &c., on the PUBLIC BUILDINGS, *so called, which do not include the* SCHOOL HOUSES *or the* COUNTY BUILDINGS.

Market House—Repairing Roof, Painting and small Repairs outside and inside,	1,062 96	
Proportion of the Expense of Altering the Old Hancock School House in Hanover Street so as to fit it for two Primary School Rooms; a Watch House for the		
Amounts carried forward,	$1,062 96	$1,227,898 30

Amounts brought forward,	$1,062 96	$1,227,898 30
North Division of the City Watch, and a large Hall in the Upper Story *(Hersey Hall)* which is now leased at the rate of $400 per annum,	3,166 74	
Expenses, including Auction Tax, attending an unsuccessful sale at auction of the above-named Building, the purchaser having refused to comply with the terms of the sale,	167 00	
Old State House—Painting outside and inside,	729 84	
Faneuil Hall—Repairs, Painting of the Armories and Entries; New Floor &c.,	688 28	
City Hall—Painting, Fixtures, &c.	324 97	
Scollay Buildings—Repairs on the Buildings in Court Street belonging to the City, and now under lease,	185 32	
City Wharf—Allowance to the Lessees for a portion of the Expense of Clearing out the North Dock, and removing the mud from the end of the Wharf; and payments for small repairs made by the Wharfinger,	725 83	
Hay Scales.—Removal of the Southern Hay Scales from Tremont Street to near the City Stables on Harrison Avenue; Painting and Repairing the Northern Hay Scales, and Repairing and adjusting the Balances,	452 90	
Ward Rooms Nos. 7 and 8, Apparatus for Lighting,	64 53	
Arsenal Lot and Buildings—Small Repairs,	46 62	
South Gun House—Repairs,	10 16	
Plans &c.,	67 00	
	7,692 15	
Deduct amount not yet called for,	77 08	
Per item No. 31 *of Treasurer's Ac't.*		7,615 07
Amount carried forward,		$1,235,513 37

Amount brought forward,		$1,235,513 37
POLICE.		
Services of the Regular Day Police Officers, including those officers who are employed all the day on Sundays,	20,748 63	
Services of the Regular Night Police,	9,733 91	
Services of Police Officers at the Theatres, and at other licensed places of public amusements,	1,719 50	
Extra Services and incidental Expenses, including services at Deer Island; extra men employed on Public Days, and cost of procuring evidence against criminals,	901 79	
Paid the associated Banks for one half their Expenditure for a Permanent Police Agent to detect and arrest Counterfeiters of Bank Bills,	651 50	
Cost of the Chaise and Sleigh, used by the City Marshal, and Repairing the same,	224 79	
Expense of Keeping the Marshal's Horse, Chaise, and Sleigh,	208 00	
Carriage Hire and travelling Expenses,	100 37	
Care of Night Police Office,	180 00	
Distributing the Auditor's Annual Report; the Annual Report of the School Committee; Police Notices; Posting Bills, &c.,	168 12	
Stationery, Postages, and Telegraph Expenses,	161 48	
Removing Nuisances,	91 21	
Official Badges, Batons &c. for Policemen,	41 69	
Furniture for the Day and Night Offices,	27 19	
Medical Attendance on persons arrested, and on others needing such assistance,	28 00	
Amounts carried forward,	$34,986 18	$1,235,513 37

Amounts brought forward,	$34,986 18	$1,235,513 37
Repairing the Iron Standards and Ropes, kept for restraining crowds, closing up Streets &c. on public days,	18 50	
Removing Nuisances and Cleaning the Lock-up Rooms,	15 00	
	35,019 68	
Deduct amount not yet called for,	164 90	
Per item No. 30 *of Treasurer's Ac't,*		34,854 78
PRINTING AND STATIONERY.		
Printing City Documents, Blanks, Notifications, Tax Bills, &c. &c., including the cost of Paper and Binding,	4,143 97	
Blank Books and Binding,	483 08	
Other Books,	25 50	
Stationery for the Public Offices, and for Members of the City Council,	280 90	
Per item No. 32 *of Treasurer's Ac't,*		* 4,933 45
* *Additional items for Printing will be found charged under the following heads, viz: County of Suffolk; Schools, and Primary Schools.*		
STREETS. *See Paving, Widening Streets, and Unliquidated Claims.*		
RESERVOIRS.		
Cost of a New Reservoir on Meridan Street, East Boston,	955 41	
Repairs on Reservoirs,	52 97	
Per item No. 34 *of Treasurer's Ac't,*		1,008 38
SCHOOLS.		
The total Expenditures for Carrying on our Public Schools for the year, including the Repairs on the School Houses, has been $259,808 38. *The items of Expenditure will be found under the following heads—viz:*		
INSTRUCTERS—page 32,	118,060 84	
PRIMARY SCHOOLS—page 43,	77,665 97	
Amounts carried forward,	$195,726 81	$1,276,309 98

Amounts brought forward,	$195,726 81	$1,276,309 98
SCHOOLS—page 49,	36,953 83	
SCHOOL HOUSES—page 50,	27,127 74	
Making a total of	$259,808 38	

In addition to $44,363 22 *for New School Houses.*

SCHOOLS.

For the contingent Expenses of all the Schools, except the Primary, exclusive of the Salaries of the Instructers, and large Repairs on the School Houses, which will be found under the heads of INSTRUCTERS *and* SCHOOL HOUSES.

Ordinary Repairs &c. of School Houses, including the cost of apparatus for Warming, Ventilating, &c.,	7,136 39	
Care and Cleaning of the Houses, Making Fires, Shovelling Snow, &c.,	3,875 21	
Fuel—preparing the same for use, and housing it,	5,531 17	
Furniture, including that required for furnishing the New Houses; Chairs, Desks, Black Boards, Time-pieces, and Repairs of old Furniture,	10,942 82	
Philosophical Apparatus, Maps &c.	4,392 86	
Rent of Rooms hired for the accommodation of Schools while New Houses were building,	1,403 51	
Preparing and Printing the Annual Report of the Committee of Examination, and other Printing,	946 72	
Salaries of the Secretary and the Messenger to the School Committee,	450 00	
Blank Books, Text Books, Stationery, &c.,	513 28	
Cost of Books &c. furnished to indigent scholars,	469 52	
Expenses of the Annual School Festival at Faneuil Hall, given to the School Committee, medal		
Amounts carried forward,	$35,661 48	$1,276,309 98

Amounts brought forward,			$35,661 48	$1,276,309 98
Scholars, Teachers &c., by the City Government, after the Annual Examination of the Schools in July,			367 00	
Cost of Medals—viz:				
68 silver *Franklin Medals*, distributed among the boys,	146 45			
Less paid out of the Franklin Medal Fund,	50 00			
	96 45			
70 Silver *City Medals*, distributed among the girls,	150 00			
			246 45	
Cost of Engraving three Steel Plates for *Rewards of Merit*, and taking 600 impressions of the same for the encouragement of the Pupils of the Second, Third, and Fourth Classes in the Grammar Schools,			446 50	
Ink for the Writing Schools,			197 40	
Water Rents to Aqueduct Company,			35 00	
			36,953 83	
Deduct amount not yet called for,			18 16	
Per item No. 35 of Treasurer's Ac't,				36,935 67

SCHOOL HOUSES.

For such Alterations, Repairs and Improvements on the GRAMMAR SCHOOL HOUSES *as are not charged in the account of Schools, viz:*

Boylston School House. Enlargement of the House,	10,463 10	
Endicott, additional Land,	4,275 00	
Hawes, additional Wing; New Drain: Repairing and Paving Side-Walk, Yard &c.,	2,783 95	
Amounts carried forward,	$17,522 05	$1,313,245 65

Amounts brought forward,	$17,522 05	$1,313,245 65
New Hancock, New Furnaces, introduction of Water; Drainage &c.,	2,460 05	
Lyman, Filling the Yard; New Side-Walks, Fitting-up additional Rooms &c.,	1,287 74	
New Bowdoin, Extra Work on New House,	326 66	
Winthrop, small Repairs; Seats, Stoves &c.,	210 17	
Warming and Ventilating various Houses, not charged elsewhere,	5,062 97	
Plans &c.,	148 00	
Mather, Repairing Furnace &c.,	110 10	
Per item No. 36 *of Treasurer's Ac't,*		27,127 74

SEWERS AND DRAINS AND WELLS AND PUMPS.

For Construction of New Common Sewers, Cess-Pools, and Drains, and Repairs of old ones in the following Streets, viz:

In the City proper.—Beverly Street, Beverly Street continued, Cooper Street, D and River Street, extension of Beacon Street, East Castle Street, Lincoln above Beach Street, Milton Place, Poplar Street, Waltham Street, Washington near Milk Street.

In South Boston.—First, Fourth west of B. Fifth, B, B above Fifth, F and Seventh.

In East Boston.—Chelsea, Decatur, Bremen, and Sumner.

Cost of Materials,	12,341 73	
Labour,	12,752 31	
Carting Materials,	166 60	
Carriage Hire for Committee, and Hire of a Horse and Chaise for the use of the Superintendent of Sewers, while in the discharge of his duty in overseeing the Works going on at the same time in different parts of the City,	174 08	
Plans, Surveys &c.,	275 00	
Amounts carried forward,	$25,709 72	$1,340,373 39

Amounts brought forward,		$25,709 72	$1,340,373 39
Assessments refunded to those who had been erroneously charged for the use of Common Sewers,	96 04		
Wharfage of Materials,	41 44		
Distributing Notices concerning individual assessments,	21 36		
Two years Rent of Right of Way to Common Sewer, running through Commercial Streets and emptying into Harris's Dock,	4 00		
	25,872 56		
Deduct amount not yet called for,	31 93		
Per Item No. 38 *of Treasurer's Acc't.*			25,840 63

STONE WHARF.

Paid the Balance due the Contractors for extending the City's Wharf on Commercial Street, near Charlestown Bridge, to the Commissioners' Line. This Wharf is occupied by the Northern Stables, and as a landing place for Paving Stones, Gravel &c. for City purposes.

Per Item No. 40 *of Treasurer's Acc't,* 1,500 00

N. B. $2,980 00 *was charged on this account in last year's Report, page* 56.

SALARIES.

Paid the Salaries of the following City and County Officers, viz:

Mayor,			
Josiah Quincy, Jr., 3 quarters,	1,875 00		
John P. Bigelow, 1 quarter,	625 00		
		2,500 00	
Treasurer,			
James C. Dunn,			
Salary,	2,200 00		
Clerk hire,	3,800 00		
		6,000 00	
City Clerk,			
Samuel F. McCleary,			
Salary,	2,000 00		
Clerk hire,	600 00		
		2,600 00	
Amounts carried forward,		$11,100 00	$1,367,714 02

Amounts brought forward,		$11,100 00	$1,367,714 02
Clerk Common Council,			
W. P. Gregg,		900 00	
City Solicitor,			
P. W. Chandler,		2,500 00	
Auditor of Accounts,			
Elisha Copeland,			
Salary and Clerk hire,		2,000 00	
Assessors' Department,			
Samuel Norwood,	1,300 00		
Henry Sargent,	1,300 00		
George Jackson,	1,300 00		
G. E. Head,	1,300 00		
W. H. Lane, Assistant,	275 00		
Ezra Lincoln, do	249 00		
Assistant Assessors,			
At $3 each per day, while on duty,	2,094 00		
Clerk hire in the Assessors Department,	1,353 50		
Preparing Voting Lists,	443 00		
Services of the Secretary of the Board of Assessors for the year 1848,	100 00		
Enrolling Militia,	150 00		
		9,864 50	
Port Physician,			
J. V. C. Smith,		1,400 00	
Superintendent of Streets,			
Thomas Hunting,		1,400 00	
Sup't Sewers and Drains,			
Charles B. Wells,		1,200 00	
Sup't Lunatic Hospital,			
Charles H. Stedman,		1,200 00	
Sup't Public Buildings,			
J. McAllister,	1,100 00		
F. A. Fuller, Clerk to Public Land and Public Building Department,	945 00		
		2,045 00	
Sup't Burial Grounds,			
Francis Lincoln,		1,100 00	
Harbor Master,			
George P. Tewksbury,		1,000 00	
Amounts carried forward,		$35,709 50	$1,367,714 02

Amounts brought forward,		$35,709 50	$1,367,714 02
Police Department,			
Marshal,			
Francis Tukey,	1,800 00		
Deputy,			
Hezekiah Earl,	800 00		
		2,600 00	
Fire Department,			
Chief Engineer,			
William Barnicoat,	1,200 00		
Clerk,			
Henry Hart,	500 00		
		1,700 00	
Market,			
Clerk,			
Daniel Rhodes,	1,100 00		
Deputy Clerk,			
Thomas Kettell,	600 00		
		1,700 00	
Messenger City Council,			
Johnson Colby,		900 00	
Sup't of Bridges,			
North Bridge,			
Samuel Jenkins,	800 00		
South Bridge,			
A. J. Gaffield,	300 00		
		1,100 00	
CITY OFFICERS,			43,709 50
COUNTY OFFICERS, viz:			
Police Court,			
Judge,			
Abel Cushing,	1,500 00		
Judge,			
James C. Merrill,	1,500 00		
Judge,			
John Gray Rogers,	1,500 00		
Clerk,			
Thomas Power,	1,500 00		
1st Assistant Clerk,			
William Knapp,	1,100 00		
2d Assistant Clerk,			
Seth Tobey,			
7 months 23 days,	452 44		
		7,552 44	
Per item No. 39 of Treasurer's Ac't,			51,261 94
Amount carried forward,			$1,418,975 96

Amount brought forward,		$1,418,975 96

TEMPORARY WATER LOANS.

Payments in part of the $807,089 46 Temporary Loans, obtained last year, on account of the Water Works, and in anticipation of the sales of the CITY WATER SCRIP,		
Per item No. 41 *of Treasurer's Ac't,*		275,441 34

UNLIQUIDATED STREET CLAIMS.

The following sums have been paid, during the year, in settlement of Claims which had accrued for Widening Streets prior to 1*st May,* 1848*; but which had not been settled in the years in which the work was done, viz:*

Court Street, corner of Hanover,	9,713 25	
Richmond Street,	* 7,908 97	
Ann Street, near Fleet Street,	5,738 61	
Waltham, from Suffolk to Washington,	4,912 81	
Sudbury Street,	3,724 00	
Bromfield Street,	† 1,990 78	
Union, at Shipley's Bakery,	1,758 60	
Robinson's Alley,	125 00	
Per item No. 42 *of Treasurer's Ac't,*		35,872 02

* $50,128 50 had been paid on this account, per last year's Report.

† $71,782 59 had been paid on this account, per last year's Report.

WIDENING STREETS.

Paid for Land and other Damages consequent on Widening and Improving Streets, made the present financial year, viz:

Summer Street, Corner of Washington Street,	30,000 00	
Prince Street, corner of Salem Street,	*a* 26,566 76	
Cambridge Street, widening the Street and reducing the grade from Temple Street westward,	*b* 26,286 21	
Lindall Street, from Kilby Street westward,	*c* 18,751 00	
Amounts carried forward,	$101,603 97	$1,730,289 32

Amounts brought forward,		$101,603 97	$1,730,289 32
Washington Street,			
From No. 305 to near Temple Avenue,	17,366 08		
Near Bedford Street,	463 75		
		17,829 83	
Commercial Street, At Marine Rail-Way,		20,000 00	
Devonshire Street, Between Water and Milk Street,		*d* 8,782 56	
Ann Street, near Clark Street,		*e* 5,215 01	
Waltham Street, Part cost of extension from Washington to Harrison Avenue, in part,		3,496 00	
First and Turnpike Street, Near Old Colony Rail Road,		3,250 00	
First Street—extending this Street through the City Lands at South Boston;—this payment being for repairing damages occasioned to the Fences and Buildings of the House of Industry &c.,		840 14	
Passage-way between Chamber and Leverett Streets, including expense of Law Suits,		*f* 1,051 75	
Plans, Surveys, &c.,		300 80	
Harrison Avenue, near Oxford Place,		75 00	
Per item No. 43 *of Treasurer's Ac't,*			162,445 06

a Surplus Land for sale, valued at $3,000 00.

b $12,284 40 is charged to Paving Account, for Repairs to Buildings, paid for by the City, in consequence of this work. There is surplus Land for sale, purchased for this improvement, valued at $5,000 00.

c $8,000 00 has been received from individual contributions towards this improvement.

d $3,250 00 has been received from individual contributions towards the expense of this improvement.

e Surplus Land for sale, valued at $3,900 00.

f $200 00 has been received from individual contributions towards the expense of this improvement.

Amount carried forward, $1,892,734 38

Amount brought forward,		$1,892,734 33
WATCH DEPARTMENT.		
Services of the Regular Watchmen, and Constables of the Watch, at 90 cents per night for the men, and $1 per night for the constables,	62,558 14	
Salary of the Captain of the Watch, who is also Superintendent of Lamps,	500 00	
Fuel and Oil for the Watch Houses,	605 63	
Rent of a Watch House at the Boylston Market; one at South Boston, and one in Leverett Street,	651 01	
Repairs of Watch Houses, Warming Apparatus, and care and cleaning the Houses and Lock-Ups,	405 76	
Furniture, Beds, Bedding, Hooks, Rattles &c., including Repairs,	350 91	
Medical Attendance on sick and wounded persons taken into the Watch Houses,	154 50	
Payment on account of an annual allowance to the Widow of a Watchman who was killed while in the discharge of his duty,	100 00	
Allowance to a Watchman who was injured while in discharge of his duty,	60 00	
Stationery for Captain's Office,	19 33	
	65,405 28	
Deduct amount not yet called for,	8 10	
Per item No. 44 *of Treasurer's Ac't,*		65,397 18
WATCH HOUSES.		
Paid proportion of altering the Old Hancock School House in Hanover Street, in which a Watch House has been provided for the North Section of the City Watch,	1,484 00	
Amounts carried forward,	$1,484 00	$1,958,131 56

Amount brought forward,	$1,484 00	$1,958,131 56
Paid cost of an addition to the South Watch House in Canton Street,	211 00	
Per item No. 45 of Treasurer's Ac't,		1,695 00

WATER WORKS.

The payments from the City Treasury, on Drafts drawn by the Water Commissioners for their Expenditures on account of the Water Works, since the commencement of the undertaking, have been as follows, viz:

Iron Pipes, Hydrants, Stop Cocks, &c., and expenses attending the same,	1,046,756 71	
Western Division of the Aqueduct,	762,940 10	
Eastern Division of the Aqueduct,	341,067 00	
Beacon Hill Reservoir, including the Land,	318,914 15	
Bricks, and expenses attending the same,	198,011 97	
Brookline Reservoir, including the Land,	155,558 66	
Land and Water Rights, including the Lake and the Factories,	263,801 85	
Brookline Gate-House,	33,221 66	
Engineering, and expenses attending the same,	89,002 28	
Bridges and Culverts on Western Division,	74,415 70	
Gate-House at the Lake,	29,277 63	
Compensation Reservoir in Hopkinton,	28,722 27	
Commissioners' Salaries,	28,875 00	
South Boston Reservoir, Land &c.	54,315 62	
Lake Roads, Bridges, Swamps &c.	34,368 44	
Cochituate Dam, at the outlet,	6,114 18	
Office Expenses,	8,088 41	
Sundry other Expenses,	3,276 51	
Administration of Water Works,	1,210 10	
Amounts carried forward,	$3,477,938 24	$1,959,826 56

Amounts brought forward,	$3,477,938 24	$1,959,826 56
Marlborough Compensation Reservoir,	34,002 32	
Boon Pond Compensation Reservoir,	3,801 88	
Total Payments on Drafts of the Water Commissioners,	3,515,742 44	
Payments by the City this year, (1848–49.)		
Expenses of Celebrating the Introduction of the Cochituate Water into the City of Boston, through the Fountain on the Common,	11,184 44	
Expenditures on the Frog Pond to prepare it as a Basin for the reception of the Water from the Fountain, exclusive of the Stone and other materials furnished by the Paving Department,	1,818 36	
Land Damages, paid on an execution against the City,	296 01	
Engraving, Printing, and other incidental expenses,	159 00	
	3,529,200 25	
Add—Amount paid by the City before 1st May 1848, *which was not drawn for by the Commissioners, as per Report, No.* 36, *page* 62,	3,377 13	
Total of Expenditures for Construction and incidental Expenses, to 30th of April 1849, inclusive,	3,532,577 38	
Deducting from which the amount of payments up to 30th		
Amounts carried forward,	$3,532,577 38	$1,959,826 56

Amounts brought forward,			$3,532,577 38	$1,959,826 56
April 1848—as per Report 36, page 62,		1,956,137 70		
Amount of Water Commissioner's Drafts not yet presented for payment,		3,604 01		
And am't audited but not called for	55 50			
		3,659 51		
			1,959,797 21	
We have the amount of PAYMENTS in this financial year, on account of Construction, *per item No.* 46 *of Treasurer's Ac't, viz:*			1,572,780 17	
To which is to be added, amount paid this year for interest on money hired permanently and temporarily, including Interest and Discounts on WATER SCRIP, and cost of negotiating Loans in London, *as per item No.* 51 *of Treasurer's Ac't,*		183,327 77		
Less—Per item No. 87 *on credit side of said account,*		1,232 67		
			182,095 10	
				1,754,875 27

TEMPORARY LOANS.

Paid off the amount borrowed this year, *temporarily,* for City purposes, in anticipation of the yearly income, by virtue of an order of the City Council of 29th May 1848.

Per item No. 52 *of Treasurer's Ac't,*	130,000 00
Total Net Payments on account of the CITY OF BOSTON, in the year 1848-49,	$3,844,701 83

Office of the Auditor of Accounts,
21*st June,* 1849.

ELISHA COPELAND,
Auditor.

INCOME OF THE CITY OF BOSTON.

STATEMENT of the amounts received on account of the CITY OF BOSTON, during the financial year

1848–49.

Beginning with the first day of May 1848, *and ending with the last day of April*, 1849.

ALIEN PASSENGERS.

Received from the Superintendent of Alien Passengers, being for the "HEAD MONEY" collected by him, under the State Law of the 20th April, 1837, from Foreign Passengers who were landed here before the law was repealed,	6,548 10
Received for Collections made by said Superintendent in reimbursement of expenses incurred for Supporting, Nursing &c. of Aliens from whom "*head money*" was refused, but for whom bonds were required from the "*Masters, Owners, Consignees or Agents*" *of the vessel landing the same, to indemnify the City from all expenses of supporting them within ten years from the date of said bonds*,	3,715 07
Amount carried forward,	$10,263 17

Amount brought forward,	$10,263 17	
Received for sales of an old Horse and Chaise belonging to this Establishment,	86 01	
Payments to the Auditor of Accounts,	20 83	
Per item No. 54 *of Treasurer's Ac't.*		10,370 01

ANNUITIES.

Amount received from the Auditor of Accounts,		
Per item No. 55 *of Treasurer's Ac't,*		14 44

AUDITOR OF ACCOUNTS.

Received from him in reimbursement of the amount charged to him on page 19 of Expenditures,		
Per item No. 89 *of Treasurer's Ac't.*		1,200 00

BONDS AND MORTGAGES.

Received in cash on account of Bonds and Mortgages which were on hand on the 1*st May* 1848, *viz:*		
Bonds taken on account of Neck Lands,	53,437 17	
Bonds taken on account of Lands West of Pleasant Street,	15,561 28	
Bonds taken on account of the Old City Stable Lots, near Hay-Market Square,	12,558 24	
Bonds taken on account of Flats near the South Bridge,	1,452 12	
Per item No. 56 *of Treasurer's Ac't.*		83,008 81

BURIAL GROUNDS.

Received from the Superintendent of Burial Grounds, for Fees &c. collected by him,	2,452 50	
For Tombs sold,	660 00	
Per item No. 57 *of Treasurer's Ac't.*		3,112 50
Amount carried forward,		$97,705 76

Amount brought forward,		$97,705 76
CITY DEBT.		
For amount of City Notes issued during the year, for Loans authorized by the City Government for the following objects, viz:		
New Jail,	158,104 24	
Public Lands, including filling up the South Bay,	67,560 00	
Street Widenings,	44,625 00	
Paving,	40,000 00	
General Purposes,	28,078 27	
Great Brewster Island—Purchase of,	4,000 00	
	342,367 51	
Amount of Loans authorized by the City Council, but which amounts were borrowed *temporarily*, and made payable on the first day of May 1849, out of the Sinking Fund for the year 1849–50, in preference to increasing the City Debt by making permanent loans for the same. (*See City Debt.*)	29,000 00	
Per item No. 58 *of Treasurer's Ac't,*	———	371,367 51
CITY CLERK.		
Received from the City Clerk, for the following Fees &c. collected by him, viz:		
Publications of Intended Marriages, and Certificates therefor,	1,171 50	
Licenses for theatrical and other Exhibitions, (including the amounts charged in the Police account for attendance of Police Officers at the various establishments,)	492 00	
Licenses for Dogs,	618 00	
Licenses for Intelligence Offices, and for the sale of second-hand articles,	84 00	
Certificates under the City Seal,	21 00	
Amounts carried forward,	$2,386 50	$469,073 27

Amounts brought forward,	$2,386 50	$469,073 27
Recording Mortgages of Personal Property,	260 89	
For Reimbursements of the Expense of Gas Lights &c. used in Faneuil Hall,	275 57	
Per item No. 59 *of Treasurer's ac't,*		2,922 96
FIRE DEPARTMENT.		
Received from Chief Engineer, for sales of two old Engines &c.,	508 00	
Received from City Auditor,	4 86	
Per item No. 60 *of Treasurers act.*		512 86
FEES, &c. *See City Clerk.*		
GRADING STREETS.		
Received from sundry persons for reimbursement of the expense of Grading unaccepted Streets,		
Per item No. 60½ *of Treasurer's ac't,*		175 56
HAY SCALES.		
Received from the Keeper of the Northern Hay Scales, being for the City's half of the Fees received by him for weighing Hay and other merchandise,	1,290 87	
Less—six months allowance to the late Ebenezer Clough, as Keeper of the Southern Scales, over and above the whole amount of Fees received by him at those Scales—per order of the City Council,	125 00	
Per item No. 61 *of Treasurer's ac't,*		1,165 87
HOUSE OF CORRECTION.		
Received from the Overseers, being the proceeds of Labour of the inmates, including the sales of Fruit, &c.		
Per item No. 63 *of Treasurer's ac't,*		6,739 09
Amount carried forward,		$480,589 61

Amount brought forward,		$480,589 61
HOUSES OF INDUSTRY, REFORMATION, &c.		
Received from the Commonwealth for the support of State Paupers in that Establishment,	11,035 94	
Received from the Directors for proceeds of the Labour of the inmates, including the sale of Fruits, Vegetables, &c.,	3,957 44	
Per item No. 62 *of Treasurer's ac't.*		14,993 38
INTERNAL HEALTH.		
Received from the Contractors for the House Offal for 6 months,	* 4,000 00	
Received from the Superintendent of Streets, for sale of Street Dirt &c.,	3,311 62	
Received from City Auditor,	84 00	
Per item No. 66 *of Treasurer's ac't,*		7,395 62

* *The Contract is for* $8,000 *annually, and* $4,000 *more is due from the Contractor, but he declines paying, and the claim is now in suit.*

INCIDENTAL EXPENSES.		
Received to the credit of this account at sundry times, by the Auditor of Accounts, being in reimbursement of amounts paid by the City for the support of individuals in the State Lunatic Hospital at Worcester; and for other items belonging to this appropriation,	492 39	
Received for sales of old Furniture &c.,	15 00	
Received from an individual, for half the proceeds, (*deducting expense of Advertising &c.*) of a sum of money found by him, which half he paid into the		
Amounts carried forward,	$507 39	$502,978 61

Amounts brought forward,	$507 39	$502,978 61
Treasury, according to the requirements of the Revised Statutes,	3 00	
Per item No. 67 *of Treasurer's ac't.*		510 39

INSTRUCTERS.

Received from Auditor of Accounts,		
Per item No. 64 *of Treasurer's ac't.*		98 13

INTEREST.

Received from sundry persons for Interest on Bonds and Mortgages; over-due taxes &c.,		
Per item No. 65 *of Treasurer's ac't.*		28,978 83

LICENSES, &c. *See City Clerk and Police.*

LANDS. *See Public Lands.*

LAMPS.

Received from Superintendent of Lamps, being payments for Oil supplied by his Department, from the City Oil Cellar, at the cost, to sundry other departments of the City Government.		
Per item No. 68 *of Treasurer's ac't,*		2,091 92

LUNATIC HOSPITAL.

Received from the Commonwealth for support of State Paupers in this Institution,	12,954 96	
Received from Steward of the Hospital for collections made by him,	613 74	
Per item No. 69 *of Treasurer's ac't.*		13,568 70

MILITIA BOUNTY.

Received from the Commonwealth in reimbursement of what the City had to advance, in the year 1848, to its Volunteer Militia, in conformity with the act of 24th March, 1840.		
Per item No. 69½ *of Treasurer's ac't.*		3,154 00
Amount carried forward,		$551,380 58

Amount brought forward,		$551,380 58
OVERSEERS OF THE POOR.		
Received from the Commonwealth for Expenses of Burial of State Paupers by this Board,	2,080 00	
Received from the Overseers for collections by them from other towns, for the support of Paupers here, who had a settlement in said towns,	2,809 56	
Per item No. 70 of Treasurer's Ac't,		4,889 56
PRIMARY SCHOOL HOUSES.		
Received from the Auditor of Accounts for collections made by him on account of this appropriation,	51 53	
Received from Chairman of the Committee on Public Buildings on this account,	75 00	
Per item No. 72 of Treasurer's Ac't,		126 53
POLICE.		
Received from City Marshal for Licenses, and for collections by him for services of Police Officers at the theatres and at other places of public amusement,	1,240 00	
Received from City Solicitor for fines collected by him for obstructing streets,	7 00	
Per item No. 73 of Treasurer's Ac't,		1,247 00
PUBLIC LANDS.		
Received in Cash on account of sales of Public Lands made this year,	6,606 57	
Received from Superintendent of Sewers, &c., for contributions towards cost of a Common Sewer, charged last year to Public Lands,	222 61	
Received from Auditor of Accounts,	26 00	
Per item No. 75 of Treasurer's Ac't,		6,855 18
Amount carried forward,		$564,498 85

Amount brought forward,			$561,498 85
PUBLIC BUILDINGS.			
Received for sale of old Materials belonging to this department.			
Per item No. 74 of Treasurer's Ac't,			201 06
PAVING &c.			
Received from Superintendent of Streets for sales of old Materials,		1,807 97	
Received from Superintendent of Sewers & Drains,		74 25	
From Auditor of Accounts,		178 78	
Per Item No. 71 of Treasurer's Ac't,			2,061 00
RENTS.			
The Income from Rents during the year, has been as follows,			
MARKET HOUSE.			
Stalls, Year's Rent,	21,410 63		
Cellars, Year's Rent,	5,120 12		
Outside Stands, Year's Rent,	1,104 17		
Public Scales, Year's Rent,	1,550 40		
Coal furnished to occupants,	126 50		
Gas furnished to occupants,	21 56		
Collected from the owners for expenses of removing wagons, &c. from improper stands,	3 93		
		29,337 36	
Halls over the Market,		1,925 00	
Total from Market House,		31,262 36	
FANEUIL HALL.			
Stores, Cellars, and Chambers,		6,500 02	
OLD STATE HOUSE.			
Lower Floor,	2,675 00		
Am'ts carried forward,	$2,675 00	$37,762 38	$566,760 91

Amounts brought forward,	$2,675 00	$37,762 38	$566,760 91
Cellar and Basements,	2,000 00		
Chambers,	2,151 25		
		6,826 25	
COURT HOUSE.			
U. S. Court Room, Marshal's Office, &c., 2 years to 1 January 1849,	6,000 00		
Room under the same,	54 17		
		6,054 17	
CITY WHARF, East end of Faneuil Hall,		10,000 00	
BUILDINGS.			
City Building,	926 88		
Cellar under the same	200 00		
	1,126 88		
Buildings on Pemberton Hill, (Court and Tremont Streets,) purchased last year with a view to the widening of the street,	2,301 00		
Hersey Hall, over Old Hancock School House, in Hanover Street, to 1st April,	145 10		
House on Commercial street,	75 00		
Carpenter's Shop on Causeway street,	120 00		
		3,767 98	
CELLARS.			
Under the City Hall,		193 75	
NECK LANDS.			
On Newton Street, near Chickering's Factory, three quarters,	75 00		
Northampton street,	40 00		
Harrison Avenue,	11 25		
		126 25	
Land on Merrimac street, near the Hay Scales,		100 00	
Amounts carried forward,		$64,830 78	$566,760 91

Amounts brought forward,	$64,830 78	$566,760 91
GRAVEL FARM.		
In Dedham,	75 00	
URANN'S WHARF.		
Received for six months rent of Wharf, Planing mill, &c., (six mo's rent being still due.)	500 00	
Per Item No. 76 *of Treasurer's Ac't.*	———	65,405 78

SEWERS AND DRAINS.

Received from Individuals for assessments on them for a portion of the cost of New Sewers and Drains, and for permits to enter old ones.		
Per item No. 79 *of Treasurer's Ac't,*		12,015 13

SCHOOLS.

Received from Superintendent of Public Buildings,		
Per item No. 77 *of Treasurer's Ac't,*		28 00

SCHOOL FUND.

Received from the Commonwealth for the City's proportion of the State School Fund,		
Per item No. 80 *of Treasurer's Ac't.*		4,142 69

SCHOOL HOUSES.

Received from the Chairman of the Committee on Public Buildings,	113 35	
Received from the Superintendent of Public Buildings,	105 42	
Received from the Superintendent of Sewers, &c.	105 00	
Received from the Auditor of Accounts,	13 50	
Per item No. 78 *of Treasurer's Ac't.*	———	337 27

TAXES.

Received for Taxes collected during the year, viz:		
On Tax for year 1848	1,012,599 54	
1847	40,250 92	
1846	13,179 23	
Amounts carried forward,	$1,066,029 69	$648,689 78

Amounts brought forward,	$1,066,029 69	$648,689 78
On Tax for year 1845	242 66	
1844	46 38	
1843	62 78	
1842	38 05	
1841	22 88	
1840	10 10	
For five previous years,	43 18	
Per item No. 81 *of Treasurers Ac't.*	———	1,066,495 72

TEMPORARY LOANS.

Received on Loans negociated under an order of the City Council of 29th May, 1848, authorizing the Treasurer to borrow, *temporarily*, such money as might be wanted, not exceeding $300,000, in anticipation of the income of the financial year 1848–49. *Said loan to be repaid before the close of the year.*		
Per item No. 82 *of Treasurer's Ac't.*		130,000 00

TEMPORARY WATER LOANS.

Amount received on Notes issued for Temporary Loans, for the purpose of introducing a supply of Pure Water, in conformity with an order of the City Council of the 8th June, 1846, authorizing the Treasurer to borrow, temporarily, what may be necessary to meet the Drafts of the Water Commissioners, before a Permanent Loan is negotiated,		
Per item No. 83 *of Treasurer's Ac't.*	1,638,633 99	
Deduct—Amount which became due, and was paid off within this financial year, *per item No.* 50 *of Treasurer's Ac't,*	418,419 99	
	———	1,220,214 00

WIDENING STREETS.

Received from sundry persons for contributions towards the expense of widening the following streets, viz:		
Lindall street,	8,000 00	
Devonshire street,	3,250 00	
Passage way between Chambers and Leverett streets,	200 00	
Sales of old Materials,	83 08	
Per item No. 84 *of Treasurer's Ac't.*	———	11,533 08
Amount carried forward,		$3,076,932 58

Amount brought forward,		$3,076,932 58
WATER WORKS.		
Amount received from Water Commissioners, for sales of old steam engines and machinery,	3,418 85	
Sales of water by them, for various purposes,	972 81	
Refunded by them the amount advanced to them in 1846–47, to meet contingent expenses in advance,	300 00	
Per item No. 86 *of Treasurer's Ac't.*		4,691 66
WATER RENTS.		
Amount collected on the Bills received at the Treasurer's Office for collection, for Water Rents from those who were supplied previous to the 1st March, 1849,		
Per item No. 88 *of Treasurer's Ac't.*		15,933 01
WATER SCRIP.		
Amount borrowed on account of the *Permanent Loan* of Three Millions of Dollars, authorized by an Act of the Legislature for supplying the City of Boston with Pure Water, and for which Certificates of "*Boston Water Scrip,*" in conformity with that Act, have been issued, this year.		
Per item No. 85 *of Treasurer's Ac't*		714,000 00
Total amount of net Income for the year 1848–49, on account of the CITY OF BOSTON,		$3,811,557 25

Office of the Auditor of Accounts,

21*st June*, 1849,

ELISHA COPELAND,

Auditor.

COUNTY EXPENDITURES.

STATEMENT of the Expenditures on account of the

COUNTY OF SUFFOLK,

During the Financial Year 1848—49.

Commencing with the first day of May, 1848, *and ending with the last day of April*, 1849.

COUNTY BUILDINGS.

REPAIRS, Painting, Ventilating, &c., &c., at the Court House,	3,216 71
FUEL for Court House,—Registry of Deeds, &c.,	838 65
GAS for Court House,—Registry of Deeds, &c.,	374 37
FURNITURE—Purchase of New and Repairs of Old,	2,081 32
PRINTING, Blank Books, Stationery, &c.,	298 90
SALARIES, &c., VIZ:	
To Daniel Merrill, Keeper and General Superintendent of the Court House,	700 00
Keeper of Police and Justices Court Rooms and Lock-up Rooms, and cleaning the same,	420 00
Keeper of the Registry of Deeds and Probate Office Building,	263 83
Amount carried forward,	$8,193 78

Amount brought forward,	$8,193 78	
Cleaning Windows in, and Shovelling Snow round the Court House,	130 41	
Rent of a House for the Jailor, hired when it was contemplated to take down the Old Jail,	198 85	
Per item No. 90, *of Treasurer's account,*		8,523 04

The following payments are made on Requisitions by County Authorities, directly on the County Treasurer, and are not under the control or Supervision of the City Government, viz:

FEES TO WITNESSES, JURORS, OFFICERS, &c.; and other Court Expenses, viz:		
Municipal Court,	27,081 25	
Supreme Court,	3,648 97	
Police Court,	6,747 28	
Juries of Inquests,	1,325 17	
Jurors,	31,310 87	
Per item No. 91, *of Treasurer's acc't,*		70,113 54
BOARD OF ACCOUNTS.*		
Allowance to the Members of this Board for their services,	258 00	
Salary to Clerk, of the Board one year,	150 00	
Per item No. 93, *of Treasurer's acc't,*		408 00

* *This Board is composed of the Judge of Probate, and the Justices of the Police Court. They receive $3 each per day, when on duty.*

INCIDENTAL EXPENSES, viz:		
Crier and Officers of the Police and Justices Court,	208 00	
Printing for Police and Justices Court,	282 26	
Stationery and Blank Books,	150 51	
Salary of Messenger of the Police and Justices' Courts,	106 82	
Carriage hire for Board of Accounts,	30 50	
Per item No. 93, *of Treasurer's acc't,*		778 09
Amount carried forward,		$79,822 67

Amount brought forward,	$79,822 67
JAIL ACCOUNTS.	
Balance of Jail accounts, being for the Expense of Keeping Prisoners, &c. in the County Jail.	
Per item No. 92, of Treasurer's acc't	8,461 83
Total Payments on COUNTY ACCOUNT exclusive of $7,552 44 paid for Salaries of the Justices and Clerks of the Police Court, as per page 53,	$88,284 50

Office of the Auditor of Accounts,

21*st June*, 1849,

ELISHA COPELAND,

Auditor.

COUNTY INCOME.

STATEMENT of the RECEIPTS on account of the

COUNTY OF SUFFOLK,

during the Financial Year 1848–49,

Commencing with the first day of May, 1848, *and ending with the last day of April*, 1849.

COUNTY BALANCES.		
Received from the Commonwealth for the proportion which the State allows, (being two thirds) of the net cost of Criminal prosecutions, *Per item No.* 104 *of Treasurer's Ac't.*		6,314 82
MUNICIPAL COURT.		
Received from the Sheriff of the County, for Fines and Costs taxed in the Municipal Court, *Per item No.* 94 *of Treasurer's Ac't.*	14,607 45	
Received from Deputy Jailor for the same, *Per item No.* 95 *of Treasurer's Ac't.*	2,721 71	
Received from Deputy Jailor for use of Jail by U. S. Prisoners, *Per item No.* 105 *of Treasurer's Ac't.*	41 68	
Amounts carried forward,	17,370 84	$6,314 82

Amounts brought forward,	$17,370 84	$6,314 82
Received from the Clerk of the Municipal Court, for half surplus Fees, *Per item No.* 99 *of Treasurer's Ac't,*	2,462 45	
		19,833 29

SUPREME AND COMMON PLEAS COURTS:

Received from the Clerk for half surplus Fees, *Per item No.* 101 *of Treasurer's ac't,*	2,257 38

POLICE COURT.

Received from the Clerk for Fines and Costs, *Per item No.* 96 *of Treasurer's ac't,*	5,715 49

JUSTICES COURT.

Received from Clerk for Fees, *Per item No.* 97 *of Treasurer's ac't,*	2,865 43
Received from a Justice in Chelsea for Fines, *Per item No.* 102 *of Treasurer's ac't,*	34 28

PEDLERS.

Received for Pedlers' Licenses, *Per item No.* 98 *of Treasurer's act.*	365 00

HOUSE OF CORRECTION.

Received from the Master of this House for Fines, *Per item No.* 103 *of Treasurer's Ac't,*	322 51
Received from Sheriff, being surplus Fees paid over by his Deputies, *Per item No.* 100 *of Treasurer's ac't.*	43 40
Total amount of Receipts on account of the COUNTY OF SUFFOLK, during the year 1848–49,	$37,761 60

Office of the Auditor of Accounts,

21*st June*, 1849.

ELISHA COPELAND,

Auditor.

COUNTY AGGREGATES.

THE AMOUNT paid out on COUNTY ACCOUNT, as per details on page 74, is	88,284 50
The Amount received on COUNTY ACCOUNT, as per details above, is	37,761 60
Balance against the County,	50,522 90
To which should be added the amount of Salaries paid to the Judges and Clerks of the Police Court, and charged under the head of *Salaries*, on page 53,	7,552 44
Making a total Balance against the County of	$58,075 34

AGGREGATES

OF THE

RECEIPTS AND PAYMENTS

FROM THE

CITY AND COUNTY TREASURY,

DURING THE FINANCIAL YEAR,

1848-49.

According to the Treasurer's Accounts, the Gross amount of Receipts into the General Treasury—City and County—between the last day of April, 1848, and the first day of May, 1849, was as follows:

On City Account,		4,231,314 61
On County Account,		37,761 60
The Balance in the Treasury at the commencement of the year, was		193,077 87
Total Resources,		$4,462,154 08

The Gross amount of Payments from the General Treasury during the same period was as follows:

On City Account,	4,264,459 19	
On County Account,	88,284 50	
Total Payments,		4,352,743 69
Balance, *per Treasurer's ac't.*		109,410 39
Add,—Amount due from the Water Works, as per statement in account of Water Works,		2,325 90
Amount carried forward,		$111,736 29

Amount brought forward,		$111,736 29
Deduct—Amount due to the NEW JAIL, being for an excess of Loans obtained on that account over and above the payments thus far made,		23,460 41
BALANCE, - - -		$88,275 88

OF THE WHOLE amount of Expenditures for the year, there was drawn for by the MAYOR, through the Auditor's Office, after the same had been previously authorized and approved by the *Committee on Accounts*, the sum of		$3,459,395 75
The following sums were paid on accounts and requisitions which do not pass through the Auditor's Office, and are not drawn for by the Mayor, viz:		
TEMPORARY WATER LOANS.		
Amounts borrowed and repaid during this financial year,	418,419 99	
COUNTY OF SUFFOLK.		
On orders and requisitions from the Board of Accounts, and other County Authorities,	88,284 50	
INTEREST.		
Payments on the City Debt, as it became due,	69,568 38	
MILITARY BOUNTY MONEY.		
Payments on Roll and Requisitions from the Adjutant General of the State, approved by the Board of Mayor and Aldermen.	3,042 50	
INTEREST, and Discounts on the *Temporary, and on the Permanent Water Loans*, as they became due, all of which are chargeable to the Water Works,	183,327 77	
OLD CLAIMS.		
Payments of sundry accounts, which had been audited, allowed and charged in accounts of previous years, but which were not called for till this year,	2,624 80	
Amounts carried forward,	$765,267 94	$3,459,395 75

Amounts brought forward,	$765,267 94	$3,459,395 75
POLICE SERVICES.		
Amount paid on account of, and refunded by, the Commonwealth,	104 70	
TEMPORARY LOANS.		
Amounts obtained for City purposes during this financial year, and repaid before the close of the same,	130,000 00	
		895,372 64
		4,354,768 39
Deduct—Amount of Drafts drawn by the Auditor this year, but not presented at the Treasury for payment at the time of closing up these accounts,		2,024 70
Leaving		$4,352,743 69

Which is the total of Payments by the Treasurer, as per his account, viz:

On City account,	4,264,459 19
On County account,	88,284 50
	$4,352,743 69

THE PAYMENTS from the GENERAL TREASURY, (*City and County,*) exclusive of those items which relate to the Water Works, and of those items which relate exclusively to the City Debt, and to the reduction of the same, amounted to $1,625,374 42

THE RECEIPTS into the General Treasury, excluding the same class of items, and deducting the Balance of $23,460 41 due to the New Jail for excess of Loans over payments, amounted to 1,601,260 48

Excess of Payments over Receipts, $24,113 94

This *Excess* is accounted for as follows:

The Drafts on the Treasurer, for the ordinary purposes of the City, including the $50,000 due to the *Sinking Fund*, exceeded the original appropriations, *as per statement on page* 15, by the sum of		$90,054 89
The Deficiency in the amount of Taxes, which it was estimated would be received into the Treasury, before the close of the financial year, amounted to	42,659 28	
There was an *Excess* of Income from other sources, including the proceeds of the Loan of $50,000 provided for in the Appropriation Bill, amounting to	14,900 43	
Leaving an actual deficiency of Income as *per statement on page* 16, of		27,758 85
Making the Excess of Payments and the deficiency of Income amount to		117,813 74
To meet which, and for other purposes, Loans were obtained, as per statement on page 62, to the amount of	371,367 51	
Deduct—Loans on account of		
New Jail, 158,104 24		
Public Lands 65,907 70		
Ways and Means, 43,078 27		
George's and Lovell's Island, 5,062 50		
Am'ts carried forward, $272,152 71	$371,367 51	$117,813 74

Am'ts brought forward,	$272,152 71	$371,367 51	$117,813 74
Great Brewster Island,	4,000 00		
Stone Wharf,	1,500 00		
		277,652 71	
			93,714 80
			24,098 94
Add—Amount unpaid on account of New Jail,			15 00
Total excess as above stated,			$24,113 94

SINKING FUND.

The following amounts were received during the year, on account of the SINKING FUND, which items are required by Ordinance to be placed, every year, to the credit of the *Committee on the Reduction of the City Debt*, viz:

BONDS AND MORTGAGES.	
Amounts paid in, as per details on page 61,	83,008 81
LAND SALES.	
Amount of Cash received on this account, per details on page 66,	6,855 18
ANNUAL APPROPRIATION from the City Taxes,	50,000 00
SURPLUS, being "*The balance remaining in the Treasury at the close of each year,*"	0 00
BALANCE of last year's account, *as per report No.* 36, *pp.* 95,	119,925 83
	259,789 82
Deduct—Amount of City Debt paid off during the year, *as per details on page* 22,	147,400 00
Balance for the service of the year 1849-50,	$112,389 82

WATER WORKS.

THE Gross Cost of the WATER WORKS to the City, up to the 1st day of May, 1849, is as follows:

Disbursements by the Water Commissioners, paid by their Drafts on the City Treasurer, after being duly sanctioned by the Committee on accounts, *as per statement on page* 58,		3,515,742 44
Disbursements by the City for incidental expenses, viz:		
In 1848–49, as per statement on page 58	13,457 81	
Previously, per Report No. 36, p. 62,	3,377 13	
		16,834 94
Payments for Interest, &c., viz:		
In 1846–47, per Report No. 35, p. 66,	6,011 50	
1847–48, per Report No. 36, p. 62,	127,412 01	
1848–49, per this Report, page 59,	182,095 10	
		315,518 61
		3,848,095 99
From which is to be deducted amounts received, viz:		
In 1846–47, per Report 35, p. 78,	22,263 39	
1847–48, per Report 36, p. 72,	10,517 54	
1848–49, per this Report, p. 71,	4,691 66	
		37,472 59
Total Cost up to 1st May, 1849,		$3,810,623 40

This amount has been paid from the following sources, viz:

TEMPORARY WATER LOANS in 1846–47, Per Report No. 35, p. 88,	326,466 86
TEMPORARY WATER LOANS in 1847–48, Per Report No. 36, p. 73,	807,089 46
TEMPORARY WATER LOANS in 1848–49, Per this Report p. 70,	1,220,214 00
	2,353,770 32
Less—Loans of 1847–48, paid off, per p. 54,	275,441 34
Amount carried forward,	$2,078,328 98

Amount brought forward,		$2,078,328 98
PERMANENT WATER LOANS, or Loans on "BOSTON WATER SCRIP," viz:		
In 1847–48, per. Report 36, p. 73,	995,000 00	
This year, per page 71,	714,000 00	
		1,709,000 00
Total of Loans,		3,787,328 98
WATER RENTS, collections to 1st May, 1849,*		15,933 01
Total Receipts,		3,803,261 99
Balance due the Treasury,		7,361 41
Total Cost, per page 68,		$3,810,623 40

* The Commissioners have collected $972·81, in addition to the above, for Water sold by them.

The number of Water takers to 15th May, 1849, was 8,016 00

The amount of Bills handed to the Treasurer, up to that date, for collection, was, 62,029 13

The amount received on said Bills, to 1st June, was $35,792 96

NEW JAIL.

THE AMOUNT of money borrowed up to 1st May, 1849,—to meet the cost of the *New Jail*, was	158,104 24
The payments thus far on this account have been, *as per details on page* 39,	134,658 83
Leaving a Balance due by the Treasury on this account, of	$23,445 41

AMOUNT

OF

RECEIPTS AND EXPENDITURES

OF THE

OVERSEERS OF THE POOR OF BOSTON,

From January 1, *to December* 31, 1848.

RECEIPTS.

Amount of Drafts on the City Treasurer, to pay Grants and Disbursments in the several Wards,	21,380 00
Amount received from Towns in the Commonwealth for relief of their Poor,	1,384 40
Amount received from City Solicitor for violations of City By-laws,	7 00
Balance of Charitable Funds,	47 50
	22,818 90
Balance due Treasurer of the Board, December 31, 1848,	130 07
	$22,948 97

EXPENDITURES.

Balance due Treasurer of the Board, Dec. 31, 1847,	404 35
Amount paid for Burials of City, State and other Paupers,	706 37
for Coffins for do	707 75
Secretary's Salary, and Clerk hire,	925 00
Towns for relief of City Poor,	1,147 34
City Treasurer, received from Towns,	1,425 16
Pensions, Grants, Postages, &c.,	149 40
Amount carried forward,	$5,465 37

Amount brought forward,			$5,465 37
Ward 1,	Wood 1,105 50	Cash 802 00	1,907 50
2,	1,412 25	979 75	2,392 00
3,	957 06	692 00	1,649 06
4,	207 50	400 55	608 05
5,	601 13	511 40	1,112 53
6,	762 87	674 45	1,437 32
7,	200 75	366 81	567 56
8,	908 50	451 75	1,360 25
9,	576 50	447 11	1,023 61
10,	1,461 55	728 79	2,190 34
11,	1,195 00	638 45	1,833 45
12,	709 87	692 06	1,401 93
			$22,948 97

DANIEL HENCHMAN, }
WILLIAM WILLETT, } *Committee of Accounts.*
WILLIAM FREEMAN, }

In the Board of Aldermen, January 15, 1849.

Read and sent down.

JOHN P. BIGELOW, *Mayor.*

In Common Council, January 18, 1849.

Placed on file.

BENJAMIN SEAVER, *President.*

CITY DEBT.

CHARACTER OF THE CITY DEBT.

EXCLUSIVE of the WATER LOANS, as it stood at the close of the Financial Year 1848–49, viz: *on the 30th day of April*, 1849.

Amount of 5 per cent. Stock issued under the Order of the 25th of December, 1825, for the purchase of an Estate for the improvement of Court Street. *Payable at the Decease of a person having a life interest in the Estate,*	20,000 00
Balance of 4½ per cent. Stock issued under the Order of 2d October, 1826, to raise funds for the redemption of certain portions of the City Debt which bore a higher rate of interest. *Payable in the financial year* 1849–50,	29,000 00
Amount of 6 per cent. Stock, being the balance of the Debt contracted for the Erection of the Faneuil Hall Market House, and the improvements connected therewith. *Payable in the financial year* 1854–55,	90,000 00
Balance of 5 per cent. Stock issued under the Order of 19 May, 1834, authorising a loan for the purposes of that financial year. *Payable in the financial year* 1854–55,	89,000 00
Balance of 5 per cent. Stock issued under the Order of 6 October, 1834, authorising a loan for the erection of the House of Reformation at South Boston. *Payable in the financial year* 1854–55,	18,000 00
Balance of the 5 per cent. Stock issued under the Order of 3d January, 1835, authorising a loan to meet certain deficiencies of Appropriations. *Payable in the financial year* 1854–55,	9,100 00
Amount carried forward,	$255,100 00

Amount brought forward,		$255,100 00
Balance of 5 per cent. Stock issued under the Order of 26th January, 1835, authorising a loan to redeem other portions of the City Debt. *Payable in the financial year,* 1854–55		466,000 00
Balance of 5 per cent. Stock issued under the Order of 23d February, 1835, authorising a loan for the Erection of the New Court House. *Payable in the financial year* 1854–55,		43,000 00
Balance of 5 per cent. Stock issued under the Order of 27th April, 1835, authorising a loan on account of the expense of laying out Blackstone Street, and Extending Commercial and Broad Streets. *Payable in the financial year* 1854–55,		53,000 00
Balance of 5 per cent, Stock issued under the Order of 27th April, 1835, authorising a loan to defray in part the expenses of the financial year 1835–36. *Payable in the financial year* 1854–55,		6,000 00
Amount of 5 per cent. Stock issued under the Order of the 6th June, 1839, authorising a loan for the purchase of certain Estates on School Street, in front of the City Hall. *Payable in the financial year* 1859–60,		48,500 00
Balance of 5 per cent. Stock issued under the Order of 28th of April, 1840, authorising a loan to defray in part the expenses of the financial year 1840–41. *Payable in the financial year* 1860–61,		5,000 00
Amount of 5 per cent. Stock issued under the Order of 15th April, 1844, authorising a loan of $30,000 to defray the expense of Widening Fleet Street. *Payable in the financial year* 1865–66,		5,166 66
Amount of 6 per cent. Stock issued under the Order of 21 July, 1845, for the purpose of Erecting a New Jail. *Payable in the financial year* 1853–54,		6,833 34
Amount obtained on the Order of 29th December, 1845, authorising a loan to defray the expense of Widening Richmond Street, viz:		
At 5½ per cent,	14,000 00	
At 5 per cent,	12,500 00	
		26,500 00
$26,000 00 *Payable in the financial year* 1851–52,		
500 00 " " " " 1856–57.		
Amount carried forward,		$915,100 00

Amount brought forward,			$915,100 00
Amount of 6 per cent. Stock issued under the Order of 8th March, 1847, authorising a loan to an amount not exceeding $75,000, for the purpose of carrying out the contemplated improvements on the *Neck lands and Flats East of Harrison Avenue.*			
Payable as follows:—On demand,		960 00	
In the financial year	1849–50,	2,100 00	
	1850–51,	4,000 00	
	1852–53,	24,100 00	
			31,160 00
Amount of 6 per cent. Stock, issued under the Order of 15th March, 1847, authorising a loan to defray the expense of laying Common Sewers through the public Lands.			
Payable in the financial year	1849–50,	1,500 00	
	1850–51,	2,000 00	
	1851–52,	2,000 00	
			5,500 00
Amount of 6 per cent. Stock, issued under the Order of 5th April, 1847, authorising a loan of $25,000, for the extension of the House of Industry.			
Payable as follows:—			
In the financial year	1849–50,	20,100 00	
	1852–53,	3,000 00	
			23,100 00
Amount of 6 per cent. Stock, issued under the Order of 24th May, 1847, authorising a loan of $33,000, for the purpose of widening Court Street at Pemberton Hill.			
Payable as follows:—			
In the financial year	1849–50,	7,500 00	
	1850–51,	22,350 00	
			29,850 00
Amount of 6 per cent. Stock, issued under the Order of 21st June, 1847, authorising an additional loan, for the same purpose as the preceding, to an amount not exceeding $22,000.			
Payable as follows:			
In the financial year	1849–50,	3,000 00	
	1850–51,	18,500 00	
			21,500 00
Balance of 6 per cent. Stock, issued under the Order of 17th July, 1847, authorising a loan of			
Amount carried forward,			$1,026,210 00

Amount brought forward,			$1,026,210 00
$112,000, to pay for the purchase of the Heights at South Boston.			
Payable as follows:—			
In the financial year 1849–50,			41,700 00
Amount of 6 per cent. Stock, issued under the Order of 20th July, 1847, authorising a loan of $19,200, for the purchase of the Commonwealth's interest in the Arsenal Lot, at the foot of Pleasant Street.			
Payable as follows:—			
In the financial year	1849–50,	3,000 00	
	1852–53,	16,000 00	
			19,000 00
Amount of 6 per cent. Stock issued under the Order of 21st September, 1847, authorising a loan to defray the expenses of widening Commercial Street, at the Marine Railway.			
Payable in the financial year	1849–50,	500 00	
	1850–51,	325 00	
	1851–52,	15,700 00	
	1853–54,	3,500 00	
			20,025 00
Amount of 6 per cent. Stock, issued under the Order of 22d November, 1847, authorising a loan of $75,000 to be added to the appropriation for Widening Streets.			
Payable as follows:—			
In the financial year	1849–50,	2,500 00	
	1850–51,	13,640 00	
	1852–53,	58,693 39	
			74,833 39
Amount of 6 per cent. Stock, issued under the Order of 27th December, 1847, authorising a loan of $30,000 to complete the New Quincy School House.			
Payable as follows:—			
In the financial year	1849–50,	3,500 00	
	1851–52,	1,000 00	
	1852–53,	25,300 00	
			29,800 00
Amount of 6 per cent. Stock, issued under the Order of 17th April, 1848, authorising a loan of $50,000, to meet in part the annual appropriations of that financial year.			
Payable in the financial year	1849–50,	3,190 00	
	1850–51,	421 27	
	1851–52,	7,067 00	
	1853–54,	32,400 00	
			43,078 27
Amount carried forward,			$1,254,646 66

Amount brought forward,			$1,254,646 66
Amount of 6 per cent. Stock, issued under the Order of 22d June, 1848, for the purchase of an estate in Cambridge Street, for the purpose of widening said Street.			
Payable in the financial year	1849–50,	500 00	
	1850–51,	500 00	
	1851–52,	1,000 00	
	1853–54,	4,700 00	
	1855–56,	4,000 00	
			10,700 00
Amount of 6 per cent. Stock, issued under the Order of 23d October, 1848, to pay for the purchase of the Great Brewster Island in Boston Harbor.			
Payable in the financial year 1853–54,			4,000 00
Amount of 6 per cent. Stock, issued under the Order of the 3d November, 1848, authorising a loan of an amount not exceeding $275,000, to meet the cost of building a new Jail.			
Payable in the financial year	1849–50,	500 00	
	1850–51,	29,060 45	
	1851–52,	46,810 45	
	1852–53,	23,000 00	
	1853–54,	51,900 00	
			151,270 90
Amount of 6 per cent. Stock, issued under the Order of 11th December, 1848, authorising a loan not exceeding $100,000, for the purposes of that financial year.			
Payable in the financial year	1849–50,	1,000 00	
	1851–52,	2,800 00	
	1852–53,	3,000 00	
	1853–54,	91,100 00	
			97,900 00
Total amount of the *Funded* Debt of the City, as it stood at the close of the Financial year 1848–49, viz., 30th April, 1849,			1,518,517 56
To which is to be added the amount of a *Temporary Loan*, obtained at the close of the year 1848–49, made payable at the commencement of the year 1849–50, *and paid* 1*st May* 1849,			29,000 00
Total amount of the Funded and Temporary Debt—*exclusive of the Water Debt*, as it stood on the 30th day of April, 1849,			$1,547,517 56

DEBT PAID OFF.

The following Statement shows the amount of the

CITY DEBT PAID OFF

during the financial year 1848–49, being all that became due in that year, and the character of the same.

Amount of certain *Temporary Loans*, made at the close of the financial year 1847–48, under various orders of the City Council, the details of which are enumerated in Report No. 36, pages 88 and 89,	87,000 00
Part of the six per cent. Stock issued under the Order of the 5th April, 1847, authorising a loan to meet the cost of enlarging the House of Correction,	1,300 00
Part of the six per cent. Stock issued under the Order of 24th May, 1847, authorising a loan to meet the expense of widening Court and Tremont Streets, at Pemberton Hill,	3,000 00
Part of the six per cent. Stock issued under the Order of 21st June, 1847, authorising an additional loan for the above object,	500 00
Part of the six per cent. Stock issued under the Order of 17th July, 1847, authorising the purchase of the Heights at South Boston $65,000; less 9,400 00,	55, 600 00
Total amount paid off,	$147,400 00

THE EXISTING CITY DEBT, *exclusive of the Water Loans*, will be DUE AND PAYABLE as follows:

At the decease of a certain individual,		- -	20,000 00
In the financial year,	1849–50,	- -	147,450 00
	1850–51,	- -	92,896 72
	1851–52,	- -	102,377 45
	1852–53,	- -	153,093 39
	1853–54,	- -	194,433 34
	1854–55,	- -	774,100 00
	1855–56,	- -	4,000 00
	1856–57,	- -	500 00
	1859–60,	- -	48,500 00
	1860–61,	- -	5,000 00
	1865–66,	- -	5,166 66
			$1,547,517 56

THE average ANNUAL INTEREST, on the above Debt is $82,853 38, being about 5.35 per cent., viz:

On 29,000 00 (*paid* 1*st May*, 1849,)		0 00
29,000 00 at 4½ per cent,	- - -	1,305 00
775,266 66 at 5 " "	- - -	38,763 33
14,000 00 at 5½ " "	- - -	770 00
700,250 90 at 6 " "	- - -	42,015 05
$1,547,517 56		$82,853 38

INCREASE OF THE CITY DEBT.

Exclusive of what has been incurred on account of the Water Works.

The amount of the City Debt, exclusive of the Water Loans, at the close of the Financial year 1848–49, was		$1,547,517 56
Deduct.—Amount of the Temporary Loan of 1848–49, *which was paid off on the 1st day of May*, 1849, viz.,		29,000 00
Amount of the *Funded* Debt, at the commencement of the year 1849–50,		$1,518,517 56
The amount of the Permanent and Temporary Debt, at the close of the Financial year 1847–48, was	1,323,550 05	
Deduct.—Amount of the Temporary Loan of 1847–48, *which was paid off on 1st May*, 1848,	87,000 00	
We have the amount of the *Funded Debt* at the commencement of the Financial year 1848–49, viz:		1,236,550 05
Making a net increase, during the year 1848–49, of		$281,967 51

Of which amount the following sums have been applied to *Extraordinary* purposes, viz:

Building the New Jail,	158,104 24
Improvement of Public Lands, filling up South Bay, &c.,	67,500 00
Payment of the Bond given in 1825 for the purchase of George's and Lovell's Islands,	5,062 50
Purchase of the Great Brewster Island, with a view of surrendering to the United States Government so much of the jurisdiction over the same, as will be necessary to induce them to build a sea wall around it,	4,000 00
Balance of contract for extending the Stone Wharf,	1,500 00
	$236,166 74

The excess of County Expenditures, *over which the City has no control whatever*, was about $9,000 over the estimates, and $58,075 34 over the Income from the County.

WATER DEBT.

In addition to the City Debt, as herein stated, there have been borrowed this year, on account of the Water Works, the following sums of money.

On account of the Permanent Loan of *Three millions of Dollars*, authorised by the act of the Legislature for supplying the City of Boston with Pure Water; and for which "Boston Water Scrip," in conformity to that act, has been issued, bearing interest at five and six per cent., payable semi-annually, to the amount of	1,709,000 00
Amount borrowed temporarily, at six per cent. interest on City notes, payable at various times, from six months to five years, in anticipation of the issue of the balance of *Boston Water Scrip*, of which an additional sum, not exceeding *one million five hundred thousand Dollars*, was authorised by a Legislative act of 1st May last,	2,078,328 98
Making the total Debt, Permanent and Temporary, incurred on account of the Water Works to 1st May, 1849,	$3,787,328 98

The Permanent Water Loan *on* Boston Water Scrip, *will be due as follows:*

In the financial year 1852,	10,000 00	
1853,	31,000 00	—84,000 —
1854,	61,000 00	— 7,000
1855,	8,000 00	
1856,	75,000 00	
1857,	200,000 00	
1858,	314,000 00	
1859,	200,000 00	
1860,	501,000 00	— 82,000
1861,	206,000 00	
1862,	24,000 00	— 23,000
1868,	51,000 00	
1871,	28,000 00	196,000
Amount carried forward,	$1,709,000 00	

196,000

—1,905,000

PERMANENT LOANS brought forward,			$1,709,000 00
The TEMPORARY WATER LOANS became due as follows;			
In the financial year	1849–50,	354,260 00	
	1850–51,	78,396 05	
	1851–52,	216,750 00	
	1852–53,	687,218 93	
	1853–54,	565,204 00	
	1855–56,	5,000 00	
	1858–59,	165,500 00	
	1860–61,	6,000 00	
			2,078,328 98
Total of the Water Debt, as above stated,			$3,787,328 98

REDUCTION OF THE CITY DEBT.

By an Ordinance of the City Council, passed *March 10th*, 1834, "*The Mayor, the President of the Common Council, and the Chairman of the Committee of Finance, on the part of the Common Council,*" are constituted The Committee on the Reduction of the City Debt.

By the same Ordinance it is further provided, that "*All balances of money hereafter remaining in the Treasury at the end of any financial year; all receipts in money on account of the sale of Real Estate of any description, now belonging, or which may hereafter belong to the City; all Receipts on account of the principal sum of any Bond or Note, now owned, or which may hereafter be owned by the City,*" should be carried to the Credit of this Committee, on the Books of the Accounting Officers, and should be appropriated exclusively to the PAYMENT, or PURCHASE of the Capital of the City Debt, and should be drawn from the Treasury for that object, and *for no other purpose whatever.*

By an Ordinance passed 28th December, 1840, it was further provided that "*in every future year there shall be appropriated from the Annual City Tax, for the payment or purchase of the Principal of the City Debt, a sum that shall not be less than three per centum of the amount of said principal, and not less than Fifty thousand dollars in each year.*"

The annexed Statement of the account with the Committee on the Reduction of the City Debt, will show what payments have been made on that account this year, in conformity with the provisions of these two Ordinances, and what amount remained to the Credit of the Committee at the close of the financial year 1848–49.

Dr. *The Committee on the Reduction of the*

1849, April 30.	To Cash paid the whole amount of the City Debt, which became due in this Financial year, *as per details on page* 22, - - - - - -	147,400 00
	To this amount carried to new account, being the balance of this account, and constituting the Sinking Fund for the year 1849–50, as per Memo. on page 82, - - - - - -	112,389 82
		$259,789 82

City Debt for the Financial year 1848–49. Cr.

1848, May 1.	By Balance of Cash on hand, and in the Treasury, subject to the order of this Committee, as per last years account in Report No. 36, page 95, being part of the Sinking Fund for 1848–49, - - - - -	119,925 83
1849, April 30.	By amount of Cash received this year on account of Bonds, Notes and Mortgages, *as per details on page* 61, - - - - - - -	83,008 81
	By amount received in Cash, on account of Sales of Public Lands, *as per details on page* 66, - - -	6,855 18
	By this amount of the Annual Taxes specifically appropriated to the Reduction of the City Debt, in conformity with the Ordinance of 28th December, 1840, - - - -	50,000 00
		$259,789 82
1849. April 30.	By Balance at the disposal of this Committee, as above stated,	$112,389 82

APPROPRIATIONS

FOR THE FINANCIAL YEAR

1849-50,

AND AN ESTIMATE OF THE

WAYS AND MEANS,

OF MEETING THE SAME.

By the Ordinance of 27th July, 1835, "*Establishing a system of Accountability in the Concerns of the City*," the Auditor of Accounts is required to lay before the City Council, in the month of February, annually, an Estimate of the amount of money necessary to be raised for the Expenditures of the then ensuing Financial year, under the respective heads of appropriations; together with an Estimate of the Ways and Means of paying the same.

Such Estimates were duly made, and laid before the Common Council on the 22d of February last; they were referred to a Special Committee, by whom an order was reported, which finally passed the City Council.

The substance of this Order was as follows:—

An Order relating to the SPECIFIC APPROPRIATIONS, *for the Financial Year* 1849–50.

IT is hereby ordered by the City Council, that to defray the EXPENDITURES of the CITY OF BOSTON, and the COUNTY of SUFFOLK, for the Financial Year, which will commence with the first day of May, 1849, and end with the last day of April, 1850, the following sums of money be, and the same are hereby appropriated, *that is to say:*

ANNUITIES.

For payment of Annuities granted by the City Government, at sundry times, to individuals in settlement of Claims for Damages, and allowances on account of Street widenings; and on other accounts, 1,100 00

ADVERTISING AND NEWSPAPERS.

For subscription to seven daily newspapers and for advertising in the same, *as per contract,* 1,050 00

BELLS AND CLOCKS.

For care and ordinary repairs of ten public clocks, and for ringing seven church bells in different parts of the City to denote the hours of the day, 1,000 00

BURIAL GROUNDS.

For care and Improvement of the several Burial Grounds belonging to the City; care, houseing and repairs of the Funeral Cars and Harnesses; and for the other contingent expenses of this Department, *exclusive of the Salary of the Superintendent,* 2,500 00

BRIDGES.

For Repairs of the North and South Free Bridges leading to South Boston, 4,000 00

BOSTON HARBOR.

For the preservation of the Islands and Channels in Boston Harbor, and for the contingent expenses of the Harbor Master's Department, *exclusive of his Salary,* 3,300 00

Amount carried forward, $12,950 00

Amount brought forward,	$12,950 00
COUNTY OF SUFFOLK.	
For the usual gross expenditures of the County, such as Witness fees, Jurors fees, and Court Charges, also for the incidental Expenses of the Court House, Jail, Jailor's House, Registry of Deeds and Probate Court, including Fuel, Light, Care and Repairs of the Buildings, Printing, Stationery, &c.	85,000 00
COMMON, &c.	
For Care and Improvement of the Common and Malls, Fort Hill, Copps Hill, the Public Squares on Washington Street, and the Lands in front of the City Hall,	*16,000 00
CITY DEBT.	
For the Annual Appropriation for the gradual Reduction of the City Debt, *as required by the Ordinance of the 28th December*, 1840,	50,000 00
ENGINE HOUSES.	
For Rent and Repairs of Engine, Hook and Ladder and Hose-Carriage Houses,	1,000 00
EXTERNAL HEALTH DEPARTMENT.	
For expenses of the Quarantine Establishment at Rainsford Island, including the repairs of the Buildings; supplies and repairs of the Quarantine Boats, and salary of the Keeper of the Establishment,	550 00
FIRE DEPARTMENT.	
For payment of the Engineers, Officers and Members of the Fire Department, and the contingent Expenses of the same, exclusive of the cost of Reservoirs, of Engine and Hook and Ladder Houses, and the Salary of the Chief Engineer of the Department and of the Clerk of the same, which are provided for in the appropriation for Salaries,	50,000 00
Amount carried forward,	$215,500 00

* It being understood that $6,000 of this amount is to be expended for the erection of an Iron Fence round Blackstone and Shawmut Squares, on Washington Street, provided that an additional sum of $4,000 is raised by private contribution, toward that object. The work for the Fence is not to be commenced until said amount of $4,000 is satisfactorily secured, or paid into the City Treasury.

Amount brought forward,	$215,500 00
GAS FIXTURES.	
For new Fixtures to extend the use of Gas in lighting the City,	3,000 00
HOUSE OF CORRECTION.	
For the gross Expenditurès of this Establishment, *as per Estimates of the Overseers;* all the income from the same, including their collections for the Support of Citizens of other Cities and Towns, being paid into the City Treasury,	28,000 00
HOUSES OF INDUSTRY, &c., INCLUDING THE ESTABLISHMENT AT DEER ISLAND.	
For the gross Expenditures of these Establishments, *as per Estimates of the Directors*; all the Income from the same, including their claim on the Commonwealth for the support of State Paupers, as well as their collections for the support of inhabitants of other Towns and Cities, being paid into the City Treasury,	72,000 00
For the Construction of additional accommodations for the House of Industry at Deer Island,	50,000 00
INSTRUCTERS.	
For Salaries of the Masters, Ushers and Teachers in all the Public Schools, except the Primary Schools; including the Salaries of the Music and Drawing Masters,	120,000 00
INTERNAL HEALTH DEPARTMENT.	
For Sweeping and Cleaning the Public Streets, collecting the House Offal and conveying it to the Depot at the City Stables; abating nuisances, cost of keeping the Horses; cost of Construction and Repairs of the Carts, Waggons and Harnesses used by the Health and by the Paving Departments,	75,000 00
INTEREST.	
For payment of the Interest on the Permanent City Debt (*exclusive of the Water Loans*) and on such Temporary Loans as may be needed during the financial year,	80,000 00
Amount carried forward,	$643,500 00

Amount brought forward,		$643,500 00
INCIDENTAL EXPENSES.		
For Fuel, Lights, Furniture, &c. for the Public Offices; cost of Public Celebrations; payment of Rewards; Expenses of Committees; Carriage hire, and other Incidental Expenses of the Government, not provided for in any other appropriation,		30,000 00
LAMPS.		
For the cost of Oil, Gas, Wicking, Lamplighters, and the other incidental expenses of Lighting the City, *including the Salary of the Superintendent of Lamps,*		45,000 00
LUNATIC HOSPITAL.		
For the gross Expenditures of this institution, including an Extension of the Cottage, &c., *as per Estimate of the Board of Visitors;* all the income from the establishment, including its claim on the State for support of State Paupers, and its collections from other Cities and Towns for support of their poor, being paid into the City Treasury,		25,000 00
MARKET HOUSE.		
For the contingent Expenses of the Market Establishment, such as Fuel, Light, Police, Night Watch, Public Scale Keeper, and all other Incidental Expenses, except the Salaries of the Clerk and his Deputy, and the Expenses of keeping the Building in Repair,		3,000 00
MILITIA BOUNTY.		
For payment of the State Bounty of Six Dollars per annum to each of the Volunteer Militia; which amount the City is required by Law to advance to its own Citizens, but which is afterwards refunded by the Commonwealth,		4,000 00
NEW GRAMMAR SCHOOL HOUSES.		
For building a New Grammar School House at South Boston, on a lot of land purchased by the City in January, 1849, situated on the Corner of F and 4th Streets,	35,000 00	
Amounts carried forward,	$35,000 00	$750,500 00

Amounts brought forward,	35,000 00	$750,500 00
For Building one or more New Grammar School Houses at East Boston, including the Purchase of Land,	30,000 00	
		65,000 00

OVERSEERS OF THE POOR.

For the gross expenditures of this Board, all their income for the Support of poor of other Towns and Cities, and for the support of the State Poor, being paid into the City Treasury,	24,500 00

OLD CLAIMS.

For payment of such Bills and accounts against the City as have been audited and allowed in former years, but which, not having been called for, must be provided for in this year's Appropriation Bill,	5,000 00

PAVING AND REPAIRS OF STREETS.

For the usual Expenses of Paving, Grading and repairing Streets, *exclusive of the Salary of the Superintendent of Streets,*	90,000 00

PRIMARY SCHOOLS.

For the usual Expenses of the Primary Schools, including the Salaries of about 180 Teachers; Rent of Rooms not owned by the City; Fuel; Repairs and alterations of Houses and of hired School Rooms, &c.,—*as per estimate of the Primary School Committee,*	82,100 00

PRIMARY SCHOOL HOUSES.

For Purchase of Land and erection of new Primary School Houses, and Enlargement of an old one—*as per requisition of P. S. Committee,*	30,000 00

POLICE DEPARTMENT.

For the gross expenditures for the Day and Night Police Department, exclusive of the Salary of the Marshal and his Deputy. All the income from the Department, including the	
Amount carried forward,	$1,047,100 00

Amount brought forward,	$1,047,100 00
fees for Licenses, and attendance of Officers at places of public amusement, being paid into the City Treasury,	42,500 00

PUBLIC BUILDINGS.

For Repairs, alterations, &c., of the Public Buildings and Wharves belonging to the City, excepting the School Houses and the County Buildings, which are provided for elsewhere,	8,000 00

PUBLIC LIBRARY.

For Expenses incident to the Establishment of a Public Library,	2,500 00

PRINTING AND STATIONERY.

For the Printing, Binding and Stationery required by the City Council and in the public offices,	5,000 00

RESERVOIRS.

For building new Reservoirs for the use of the Fire Department, and for the Repairs of old ones,	1,000 00

RESERVED FUND.

For this amount to be reserved for such purposes as the City Council shall hereafter see fit to appropriate it,	22,500 00

SCHOOLS.

For the incidental expenses of all the Schools except the Primary, such as Fuel, Apparatus for Warming and Ventilating, ordinary Repairs of the School Houses, Philosophical and other Apparatus, Books, Printing and Stationery, care and cleaning of the Houses, and all the other incidental Expenses, except the Salaries of the Instructors and Extra Repairs or Alterations of the Houses,	35,000 00

SCHOOL HOUSES.

For such alterations and repairs of the Grammar and High School Houses as are not fairly included in the preceding appropriation,	15,000 00
Amount carried forward,	$1,178,600 00

Amount brought forward,	$1,178,600 00

SEWERS AND DRAINS.

For building new Common Sewers and repairing old ones; for constructing Culverts, &c. for over ground street Drainage and for repairs of the WELLS and PUMPS belonging to the City. *All the income from this Department being paid into the City Treasury,*	40,000 00

SALARIES.

For payment of the Salaries of the City Officers, Permanent Assessors, Judges, and Clerks of the Police Court, and Permanent Clerk hire in the offices of the City Treasurer, City Clerk, Assessors and Superintendent of Public Buildings,	52,000 00

UNLIQUIDATED STREET CLAIMS.

For Payment of outstanding Claims against the City, for Lands taken and for Damages claimed, on account of Widening or extending Streets *prior to* 1*st May*, 1849,	15,000 00

WIDENING AND EXTENDING STREETS.

For payment of Land and other damages consequent on widenings and improvements of streets, *to be made and paid for during this financial year*, (*say between* 30*th April*, 1849, *and* 1*st May*, 1850,)	60,000 00

WATCH DEPARTMENT.

For pay of Captain, Officers and Members of the Night Patrol Watch; rent of Watch Houses and repairs on the same; Furniture, Fuel, apparatus for Warming and Lighting, and other incidental expenses of this Department,	70,000 00
Amount carried forward,	$1,415,600 00

Amount brought forward,	$1,415,600 00
WELLS AND PUMPS—*see* SEWERS AND DRAINS.	
Estimated Expenditures,	$1,415,600 00

And it is further ordered, That no excess in any of the respective Appropriations aforesaid shall be allowed by the Auditor of Accounts, or be paid by the Treasurer, unless authorized by the City Council;—*provided, however,* that any sums of money which may be subscribed, or contributed by individuals to promote the object of any of the foregoing Appropriations, and which form no part of the estimated Income of the City, shall be strictly applied, according to the intention of the Contributors, and shall be credited to said Appropriation accordingly.

ESTIMATE

OF THE

WAYS AND MEANS

Of meeting the Expenditures of the City of Boston and of the County of Suffolk, for the financial year

1849–50.

Said year commences with the first day of May, 1849, *and closes with the last day of April*, 1850.

BURIAL GROUNDS.

Probable payment into the Treasury by the Superintendent of Burial Grounds, resulting from the sale of Tombs; Burial fees, Fees for the Deposit of Dead Bodies in the Public Tombs, and of other collections by the Superintendent,		2,500 00

COUNTY OF SUFFOLK.

For Fines, Fees, Costs, &c.,—payable into the City Treasury by the officers of the various Courts, and by the Sheriff of the County,	20,000 00	
Collections from the Commonwealth in reimbursement of a portion of the County Expenditures.	8,000 00	
		28,000 00

FEES, &c.

From City Clerk and Hay-Weigher, for publication of intended marriages; recording deeds of personal property; Licenses; Weighing of Hay and other merchandize at the Public Scales; Certificates under the City Seal, &c.,		2,500 00
Amount carried forward,		$,33,000 00

Amount brought forward,	$33,000 00
HOUSE OF CORRECTION.	
Amount which will probably be paid into the Treasury by the Overseers of this Institution,	8,000 00
HOUSES OF INDUSTRY, REFORMATION, &c.	
Amount which will probably be paid into the Treasury by the Directors of these establishments, including what will probably be received from the Commonwealth,	19,000 00
INTEREST.	
Amount receivable for Interest on Bonds and Mortgages due the City; on outstanding Taxes, Bank Balances, &c.,	25,000 00
INTERNAL HEALTH DEPARTMENT.	
Amount receivable from this Department, being the proceeds of the sale of House Offal, Street Manure, &c,	11,000 00
LUNATIC HOSPITAL.	
Amount receivable from this Institution, and from the Commonwealth, for the support of State Paupers and the Poor of other Cities and Towns in the Commonwealth,	13,600 00
MILITIA BOUNTY.	
Amount receivable from the Commonwealth in reimbursement of what the City may have to advance to its volunteer Militia under the requirements of the Law of March, 1844,	4,000 00
OVERSEERS OF THE POOR.	
Amount receivable from this Board, being for Collections by them from other Cities and Towns in the Commonwealth, for support of their poor,	1,400 00
OUTSTANDING TAXES &c.,	
Estimated amount receivable at the Treasury during the year, for over-due Taxes, and for other debts due the City,	45,000 00
Amount carried forward,	$160,000 00

Amount brought forward,	$160,000 00
PAVING DEPARTMENT.	
Amount receivable from this Department being for Sales of old materials; Assessments on individuals for proportion of the Cost of Sidewalks, &c., &c.,	500 00
POLICE DEPARTMENT.	
From the City Marshal and City Clerk for Licenses and Police duties at Public Exhibitions; Licenses for Dogs, Hacks, Cabs, Trucks, Carts, Waggons, &c.,	7,500 00
RENTS.	
Amounts receivable for Rents of the Market House, and other Property leased by the City,	62,000 00
SEWERS AND DRAINS.	
Amount receivable from individuals for assessments on them for a portion of the cost of new Common Sewers, and for the right to enter and use those already in existence,	15,000 00
SCHOOL FUND.	
Amount receivable from the State for the City's proportion of the income from the Commonwealth School Fund,	4,500 00
UNCLAIMED DRAFTS.	
Amount of Bills and Accounts against the City which will have been audited and allowed, and charged by the Auditor to their respective Apropriations during this financial year; but which, not being called for before the 1st May, 1850, will be absorbed by the Sinking Fund, of 1850-51,—and will have to be provided for under the head of "OLD CLAIMS," in the Appropriation Bill of that year—say	3,500 00
Estimated Income, Exclusive of Taxes,	$253,000 00

AN ACCOUNT

OF THE

REAL AND PERSONAL PROPERTY.

OF THE

CITY OF BOSTON,

ON THE THIRTIETH DAY OF APRIL, 1849.

BONDS, NOTES AND MORTGAGES.

One Note and Mortgage, transferred to the City Treasurer by the Committee on the Extension of Faneuil Hall Market, due in 1855,	5,000 00
Bonds and Mortgages received on account of sales of Neck Lands,	237,138 87
Bonds on account of Lands west of Pleasant street,	4,662 95
Bond on account of Land in Cambridge street,	4,400 00
Bonds on account of old City Stable Lots,	24,804 38
	$276,006 20

All the above are considered good.

Amount of Bonds on hand last year,	358,287 45
Amount received this year,	4,785 56
	363,073 01
Amount of Bonds cancelled by order of the City Council,	4,058 00
	359,015 01
Amount paid in, as per details on page 61,	83,008 81
Balance as above,	$276,006 20

LANDS, BUILDINGS, &c.

THE COMMON AND MALLS.

FORT HILL.

NECK LANDS, so called, exclusive of Streets, Squares, Burial Ground and School House Lots already laid out; and about *Three hundred and ninety-two thousand feet*, reserved for other public purposes, viz:

Between Harrison Avenue and the State Commissioner's line on the South Bay,	2,038,990 feet.
Between Harrison Avenue and Washington st.	424,984
Between Washington street and Suffolk street,	111,187
Between Suffolk street and Tremont street,	1,296,253
North West of Tremont street, bounded by Roxbury line and the receiving Basin of the Boston Water Power Co., including a small quantity on the Roxbury side of the line,	1,081,955
Total,	4,953,369 feet.

LANDS—Seven Lots on the West side of Providence Street, between Pleasant street and the Empty Basin, containing 9,243 feet.

About 8,940 feet flats on the Westside of Charles Street, at the foot of Mount Vernon Street, part of which is occupied by the Engine House for the Cataract Engine Company, No. 14.

Public Garden—Bounded on Charles Street, the Empty Basin, the Western Avenue, and Boylston Street continued, containing about 1,000,000 feet.

New Jail Lot, on Grove Street, containing 192,454 feet.

Gun House Lot on Fort Hill, and land adjoining the same and the Boylston School House lot, extending to Belcher Lane, containing about 6,500 feet.

Tremont Street, a lot on the West side, opposite the foot of Dover Street, containing 5,138 feet.

Causeway Street, about 1000 feet, with a carpenter's shop on it, now rented at $120 per annum.

Pleasant Street, the old STATE ARSENAL and LOT, containing 14,024 feet.

Haymarket Square, the Lot on which the Hay Scales stand, containing 1,199 feet.

A lot adjoining the above, containing 1,399 feet.

South Boston, lot purchased for a *New Grammar School House*, containing 12,800 feet, corner of Fourth and E Streets.

GRAVEL FARM, in Dedham, containing 55 acres 38 rods, with the buildings on the same.

WHARVES. City Wharf at the East end of Faneuil Hall Market, now under a lease till 1st September, 1852, at $10,000 per annum, to the Company who built the 10 brick stores now standing on it. At the expiration of this lease the City will come in possession of the whole property, including the Stores.

STONE WHARF—On Commercial Street adjoining Brown's Wharf, near Charlestown Bridge.

URANN'S WHARF—On Harrison Avenue, near the City Stables, with the Planing Mill Building, now under lease, till December, 1849, at $1000 per annum.

ISLANDS—*Deer Island*, containing about 134 acres of upland, and about 50 acres of flats, with two Hospitals, Resident Physician's House, Barns, &c., now used as an appendage to the Houses of Industry, Reformation, &c.

Rainsford or Hospital Island, containing about 11 acres, belongs to the State, but is in the possession of the City, who have the right to retain it as long as they may require it for a Quarantine Establishment. The Buildings and Wharves belong partly to the City and partly to the State.

Great Brewster Island, in the town of Hull, containing about 16 acres.

QUARANTINE BOAT, of 36 tons, with her two small Boats, Furniture and other appurtenances for the Quarantine service.

Sloop Betsy Ransom of about 24 tons, with her appurtenances. She is constantly employed in the service of the Deer Island Quarantine Establishment.

Boarding Boat of the Port Physician, an 18 feet Yawl and Furniture, used for boarding vessels on their arrival from Foreign Ports, for the examination of their Crews and Cargoes.

CITY HALL on School Street and Court Square, with the Land in front of the same.

COURT HOUSE on Court Street, and Furniture in the same. About $3,000 is received from the U. S. Government for rent of Court Rooms, U. S. Marshal's Office, &c.

CITY PRISON, DWELLING HOUSE and OLD COURT HOUSE on Leverett Street, covering 46,109 feet of Land.

REGISTRY OF DEEDS AND PROBATE OFFICE—in Court square.

CITY BUILDING—corner of Court square and Williams' court. *This building now brings in about* $900 *Rent, besides accommodating the East Division of the City Watch, the Port Physician, and furnishing a Ward Room for the Citizens of Ward* 7.

OLD HANCOCK SCHOOL HOUSE, Hanover Street, affording accommodations for the North Division of the City Watch, two Primary School Rooms, a Ward Room, and a large Hall, now under lease till 1851, at $400 per annum.

Brick House, in rear of Cross Street, formerly occupied by the North Division of the City Watch.

Faneuil Hall Market House—Rents about $30,000.

Faneuil Hall, and Stores under it, Rents about $6,500.

Old State House, Rents about $6,800.

Houses of Industry and Reformation.

House of Correction.

Lunatic Hospital.

These three Institutions are located at South Boston, and occupy an area of about 64 and 1-3 acres of Land; which with the Out-houses and other appendages; the Furniture, Farming Utensils, Fire Engines, Provisions, Stock on hand for manufacturing and other purposes, Horses and other Live Stock, belong to the City.

The whole Property of the City at South Boston, is about 72 acres of Upland and 49 acres of Flats.

School Houses, viz:

Latin and English High in Bedford Street, built in 1844.

Twenty Grammar and Writing, viz:

Adams,	in Mason Street, built in 1848.
Boylston,	on Fort Hill, built in 1818.
Bowdoin,	in Myrtle street, built in 1848.
Brimmer,	in Common street, built in 1843.
Dwight,	in Concord street, built in 1845.
Eliot,	in North Bennet street, built in 1838.
Endicott,	in Cooper street, built in 1839.
Franklin,	in Washington street, re-built in 1845.
Phillips,	in Pinckney street, built in 1823.
Otis,	in Lancaster street, built in 1844.
Hancock,	in Richmond place, built in 1847.
Hawes,	in Broadway, South Boston, built in 1823.
Johnson,	in Tremont street, built in 1835.
Lyman,	in Belmont square, E. Boston, built in 1846.
Mayhew,	in Hawkins street, built in 1847.
Mather,	in Broadway, South Boston, built in 1842.
Quincy,	in Tyler street, built in 1847.
Smith,	in Belknap street, *for Colored Children*, built in 1834.
Wells,	in Blossom street, built in 1833.
Winthrop,	in East street, built in 1835.

N. B. These Buildings also furnish separate Rooms for the accommodation of thirty-one Primary Schools.

Primary School Houses.

Thirty-three of brick and six of wood, viz:

Brick House North Margin street, built in 1837, with accommodations for 2 schools.

South Margin street, built in 1835, 2 schools.

Brick House, Tileston street, built 1837, 2 schools.
Fleet and Moon streets, 1838, 2 schools.
Odeon place, Franklin street, 1839, 2 schools.
May street, 1839, 2 schools.
Spring street place, 1839, 2 schools.
Fort Hill, 1840, 4 schools.
Rear of Hawes school house, South Boston, 1840, 2 schools.
Newbern place, Carver street, 1840, 3 schools.
Mason street court, Mason street, 1840, 2 "
Hanover avenue, Hanover street, 1842, 3 "
Bennett avenue, North Bennett st. 1842, 2 "
Belmont square, Sumner street, East Boston, 1843, 3 schools.
May and West Cedar street, 1843, 3 schools.
Friend street, 1843, 2 schools.
Essex place, 1845, 3 schools.
Blossom street, 1845, 3 schools.
Athens street, South Boston, 1845, 3 schools.
Lexington street East Boston, 1846, 3 schools.
Thacher street, 1846, 3 schools.
Lane place, Fort Hill, 1847, 4 schools.
South Cedar street, 1847, 3 schools.
Williams street, 1847, 3 schools.
Charter street, 1847, 3 schools.
Ingraham school house, Sheafe street, 1848, 3 schools.
Silver street, South Boston, 1848, 6 schools.
Tremont street, 1848, 3 schools.
Genesee street, 1848, 3 schools.
Boylston street, rear of, 1849, 4 schools.
South street court, 3 schools.
Paris street, East Boston, 1849, 3 schools.
East street place, East street, 1849, 4 schools.

Primary School Houses, of Wood, viz:

Purchase place and Lane place, 2 schools; Castle street, 2 schools; Northampton street, 1 school; Western avenue, 1 school; Dedham street, 1 school; Worcester street, 1 school.

Fire Engines—Eighteen, of which fifteen are in active service on all occasions. One Engine is manned by a Volunteer Company, (*without pay*) and two are kept for Relief Engines.

Engine Houses—Sixteen, located as follows, viz: one each on Salem, Commercial, Friend, Purchase, Leverett, Hudson, foot of Mount Vernon, East, Suffolk, Washington, and Tremont streets; one on Dock square, one on Pemberton's Hill (Tremont row,) three at East Boston, and two at South Boston.

One Engine House is hired. The two Relief Engines have no particular Houses assigned to them.

HOOK and LADDER HOUSES—One in Friend street; one near the City Stables, on Harrison avenue, and one at East Boston.

FIRE HOOKS—Twenty-two.

FIRE LADDERS—Sixty-one, of different sizes.

HOOK AND LADDER CARRIAGES—Three.

HOSE CARRIAGES—Twenty-three.

HOSE—About fifteen thousand feet of Leading and Suction Hose.

FIRE BUCKETS—One hundred and fifty-seven.

THE ENGINES, HOSE, CAPS, BADGES, AXES, TRUMPETS, and all the other Apparatus used by the Fire Department, are owned by the City, and are under the care and control of the Chief Engineer of the Fire Department.

RESERVOIRS—One hundred and thirty-three, of which thirteen are located at East Boston; seventeen at South Boston, and the balance in the different wards of the City. They contain from 300 to 400 hogsheads each, and are generally filled with Rain water from the roofs of Buildings, &c.

HYDRANTS—For supplying water in cases of Fire; 646 in different parts of the City Proper and in South Boston.

WELLS AND PUMPS.

Eight belonging to the City.

CITY STABLES.

The South Stables on Harrison avenue, between Canton and Brookline streets, with a large and convenient *Depot* for the reception and delivery of over 2,500 Loads of House Offal per annum.

The North Stables—On the "*Stone Wharf*," Commercial street—where part of the Horses and Carts are now kept.

85 Horses, with harnesses.
54 Carts.
20 Wagons, for collecting House Offal.
10 Large size do.
2 Caravans, for carting stone, &c.
2 Job Wagons,
2 Covered Wagons, used for conveying persons to the Institutions at South Boston.
1 Chaise and harness for use of Superintendent of Streets.
Stable Stock and Furniture.
Stock of Hay and Grain.
Stock and Tools in Mechanics' Shops.

☞ *Connected with these Stables are Blacksmith, Wheelwright, and Harness-maker's Shops, in which all the Wagons, Carts, Harnesses, &c., used by the Internal Health, and by the Paving Departments, are constructed, and kept in repair.*

HAY SCALES.

One on south corner of East Brookline street and Harrison avenue, and one on Haymarket square.

WATCH HOUSES—and Furniture in the same, viz:

BRICK HOUSE, Broadway, South Boston—for the accommodation of the *South Boston Division* of the Watch. This building also accommodates Engine Company No. 16.

BRICK HOUSE on Meridian street, East Boston, for the accommodation of the *East Boston Division.*

WOODEN HOUSE on Canton street, for the accommodation of the *South Division.*

The *Eastern Division of the City Watch* is accommodated with rooms in the City Building, Court square.

The *West Division* is accommodated in a hired building in Leverett street.

The *Boylston Division* is accommodated in hired rooms in Boylston square.

The *North Division* is accommodated in the old Hancock school house, Hanover street.

POUNDS.

One on Tremont near Newton street; One at East Boston, and one at South Boston.

SCALES AND WEIGHTS.

In Public use at the Market House.

STANDARD WEIGHTS and MEASURES.

Two sets in charge of the City Sealers; One set in the County Treasury Office, furnished by the State, in conformity with the Act of 10th of May, 1848.

COMMON SEWERS.

About 130,500 feet laid by the City, and under its exclusive control.

LAMPS.

1297 Oil Lamps, and 636 Gas Lamps, with the Ladders, Torches, Oil Cans, &c., used by the 27 Lamplighters.

Lamps, Oil Cans, Cannisters, and other *Furniture* in use in the Oil Cellar.

BURIAL GROUNDS.

Eight, viz: the *South,* on the Neck; the *Central* on the Common; the *Granary* and the *Chapel,* on Tremont street; the *North,* and one adjoining it on Copp's Hill; One at *South Boston,* and one at *East Boston.*

TOMBS.

Sixty-one in the South Burial Ground, part of which are intended for sale.

One Infant's Tomb, in the South Burial Ground.

Three Tombs in the North Burial Ground.

Two in the Granary Burial Ground.

One in the Chapel Burial Ground.

One in the Central Burial Ground.

Thirty-eight Free Tombs in the South Burial Ground for burial of the Poor, no *Graves* being allowed to be dug in any part of the Old City.

FUNERAL CARS AND HARNESSES—Seven.

A Horse and Vehicle for conveying Prisoners, Paupers, &c. to and from the House of Correction, and the other Institutions at South Boston, are furnished from the City Stables.

STATEMENT OF THE FRANKLIN FUND.

FOR THE ENCOURAGEMENT OF

YOUNG MARRIED MECHANICS.

As it stood on the 31*st December*, 1848.

AMOUNT of seven Bonds in the hands of WILLIAM MINOT, ESQ., the Treasurer,	650 00
Amount deposited with the Hospital Life Insurance Company,	43,103 24
Amount deposited in the Provident Institution for Savings,	424 00
Amount deposited in the Suffolk Savings Bank,	353 00
	$44,530 24
Amount this year,	44,530 24
Amount last year,	42,493 70
Increase,	$2,036 54

☞The Office of the Treasurer of this Fund, is in *Minot's Building*, No. 39 Court street.

FRANKLIN SCHOOL-MEDAL FUND.

This is a Legacy by BENJAMIN FRANKLIN, *in the year* 1790, *the Interest on which, since* 1792 *has been invested in Silver Medals, and distributed at the Annual Examination of the Schools, among the most deserving Boys in the* WRITING AND GRAMMAR DEPARTMENTS.

One Certificate of City Five per cent. Stock, payable in the year 1860, for $1000 00

LAWRENCE HIGH SCHOOL FUND.

This is a donation by Hon. ABBOTT LAWRENCE, *in the year* 1844, *the Interest on which is paid annually to the Sub-Committee of the* ENGLISH HIGH SCHOOL, *for the time being; and is by them distributed in Prizes for the best performance in the various branches of Literature and Science taught in that Institution; and in such other Rewards to the Scholars in that School, as the Committee shall recommend.*

One Certificate of City Five per cent. Stock, payable in the year 1865, for $2,000 00

LAWRENCE LATIN SCHOOL FUND.

This is a donation by HON. ABBOTT LAWRENCE, *in the year* 1844, *the Interest on which is paid annually to the "Chairman of the Sub-Committee of the* PUBLIC LATIN SCHOOL" *for the time being, and is distributed in Prizes for the general Encouragement of the Scholars, in such a way as the Sub-Committee of that School shall consider advisable.*

One Certificate of City Five per cent. Stock, payable in the year 1865, for $2,000 00

LATIN SCHOOL PRIZE FUND.

This is a Donation from a number of Gentlemen of Boston in the year—the Interest on which is invested in Prizes for distribution among the most deserving Scholars in the PUBLIC LATIN SCHOOL.

One Certificate of City Five per cent. Stock, payable in the year 1860, for $1,050 00

WEBB'S FRANKLIN SCHOOL FUND.

This is a Legacy by RUFUS WEBB, ESQ., *in the year* 1828. *Mr. Webb was a* WRITING MASTER *in one of our Public Schools.*

The Income from this Fund is applied to the purchase of Books, &c., for the use of the Indigent Scholars in the WRITING DEPARTMENT OF THE FRANKLIN SCHOOL.

One Certificate of City Five per cent. Stock payable in the year 1855, for	$1,000 00

SMITH FUND.

This was a Legacy by ABIEL SMITH, ESQ., *of Boston, who died in* 1815, *to the* SELECTMEN *of the* TOWN *of* BOSTON, *for the time being.*

The Income from this Fund is appropriated towards the support of the SMITH SCHOOL "*for the Free Instruction of* COLORED CHILDREN *in Reading, Writing and Arithmetic,*"

A Certificate of City Five per cent. Stock, payable in the year 1860, for	$4,000 00
Seven Shares in Suffolk Bank, Boston, par value.	700 00
One Share in the Boston Theatre.	
Six Shares in the Rhode Island Bridge Company.	

POOR WIDOWS' FUND.

This is a Donation of MRS. JOANNA BROOKER *and others to the Selectmen of Boston for the time being.*

The Income from this Fund is paid over in equal proportions, to the Aldermen of the City; and they distribute the same, at their discretion, for the relief of POOR WIDOWS AND SICK PEOPLE.

One Certificate of City Six per cent. Stock, payable in the year 1853, for	1,503 39
One Certificate of City Five per cent. Stock, payable in the year 1865, for	1,166 66
	2,670 05

TREASURER'S ACCOUNT.

To the Honorable City Council.

Boston, May 17, 1849.

Gentlemen:

I have the honor to present my Annual Accounts for the Financial Year 1848–49, and remain very respectfully,

Your Ob't Servant,
JAMES C. DUNN,
City and County Treasurer.

In Common Council, May 17, 1849.

Referred to the Committee on the Treasury Department.
Sent up for concurrence.

BENJAMIN SEAVER, *President.*

In the Board of Mayor and Aldermen, May 21, 1849.

Concurred.

JOHN P. BIGELOW, *Mayor.*

TREASURER'S ACCOUNTS.

Dr. City of Boston *in Account Current, from May* 1, 1848,

1849, April 30,	To Cash paid at sundry times on Mayor's Drafts and charged to the following appropriations, viz;		
	Advertising,	1	1,050 00
	Annuities,	2	605 00
	Alien Passengers,	3	20,638 26
	Bells and Clocks,	4	860 00
	Bridges,	5	3,635 23
	Burial Grounds,	6	7,306 28
	Boston Harbor,	7	2,472 61
	Common, Malls, &c.,	8	3,850 93
	City Debt,	9	147,400 00
	Engine Houses,	10	4,541 91
	External Health	11	1,121 95
	Fire Department,	12	70,062 35
	Gas Fixtures,	13	3,311 61
	Great Brewster Island,	14	4,000 00
	George's and Lovell's Island,	15	5,062 50
	House of Industry,	16	55,468 05
	House of Correction,	17	28,091 45
	Instructers,	18	118,060 84
	Incidental Expenses,	19	25,552 00
	Internal Health,	20	68,730 54
	Lamps,	21	46,350 23
	Lunatic Hospital,	22	17,538 73
	Market,	23	2,958 50
	New Jail,	24	134,643 83
	Overseers of Poor,	25	24,500 00
	Old Claims,	26	2,624 80
	Primary Schools,	27	77,166 22
	Paving and Repairs of Streets,	28	166,249 97
	Primary School Houses,	29	35,923 72
	Police,	30	34,854 78
	Public Buildings,	31	7,615 07
	Printing and Stationery,	32	4,933 45
	Public Lands,	33	65,870 41
	Reservoirs,	34	1,008 38
	Schools,	35	36,935 67
	Schools, Houses,	36	27,127 74
	School House at South Boston,	37	8,439 50
	Sewers and Drains,	38	25,840 63
	Salaries,	39	51,261 94
	Stone Wharf,	40	1,500 00
	Temporary Water Loan,	41	275,441 34
	Unliquidated Claims, for Widening Streets,	42	35,872 02
	Widening Streets,	43	65,397 18
	Watch,	44	162,445 06
	Watch Houses,	45	1,695 00
	Water Works,	46	1,572,780 17
	Auditor of Accounts,	47	1,200 00
	Amount carried forward,		$3,459,995 85

to April 30th, 1849, *with* James C. Dunn, *City Treasurer.* Cr.

1849, April 30,	By Cash received at sundry times and credited to the following appropriations, viz;			
	Alien Passengers,			
	from Superintendent, .	10,263 17		
	from Sup't Sewers and Drains, . . .	86 01		
	from Auditor, . .	20 83		
			54	10,370 01
	Annuities,			
	from Auditor, ...		55	14 44
	Bonds and Mortgages,			
	payments on same, ...		56	83,008 81
	Burial Grounds,			
	from Superintendent, .	2,452 50		
	Sale of Tombs, . .	660 00		
			57	3,112 50
	City Debt,			
	Loans on time obtained by order of City Council, . .	377,867 51		
	Less—paid off, . .	6,500 00		
			58	371,367 51
	City Clerk, License Fees, &c., . .		59	2,922 96
	Fire Department,			
	from Chief Engineer, .	508 00		
	Auditor, . .	4 86		
			60	512 86
	Grading Streets,			
	from Sundry persons, ...		60½	175 56
	Hayweighing.			
	Weighing Fees for North Scales, .	1,290 87		
	Less paid E. Clough, keeper of South Scales, per Order City Council, .	125 00		
			61	1,165 87
	House of Industry,			
	from Directors, . .	3,957 44		
	Commonwealth, .	11,035 94		
			62	14,993 38
	House of Correction,			
	from Overseers, ...		63	6,739 09
	Instructers,			
	from Auditor, ...		64	98 13
	Interest,			
	from sundry persons, . . .		65	28,978 83
	Internal Health,			
	from sale House Offal,	4,000 00		
	Sup't Streets, .	3,311 62		
	Auditor, .	84 00		
			66	7,395 62
	Incidental Expenses,			
	from Auditor, . .	492 39		
	Sundry accounts,	18 00		
			67	510 39
	Amount carried forward,			$531,365 96

Dr. City Treasurer's Account, *continued.*

1849, April 30,	To *Amount brought forward,*			$3,459,995 85
	Cash paid on the following Accounts, without the Mayor's Drafts, viz:			
	Interest, ...		48	69,568 38
	Militia Bounty, ...		49	3,042 50
	Temporary Water Loan, payments made on Loans obtained and made payable during the present financial year, ...		50	418,419 99
	Water Works, paid interest on money borrowed on this account,	166,515 16		
	Interest, Commissions &c., on Loans obtained in London, as per accounts of Brown, Shiply & Co. and Baring, Brothers & Co., . .	5,644 76		
	Discount on money borrowed on this account, . . .	11,167 85	51	183,327 77
	Amount carried forward,			$4,134,354 49

City Treasurer's Account, *continued*, Cr.

1849, April 30,	By *Amount brought forward*,			$531,365 96
	Lamps, from Superintendent, . . .		68	2,091 92
	Lunatic Hospital, from Steward, . .	613 74		
	Commonwealth,	12,954 96		
			69	13,568 70
	Militia, from Commonwealth, . . .		69½	3,154 00
	Overseers of Poor, from Overseers, .	2,809 56		
	Commonwealth,	2,080 00		
			70	4,889 56
	Paving and Repairs of Streets, from Superintendent,	1,807 97		
	from Superintendent of Sewers, . . .	74 25		
	from Auditor, .	178 78		
			71	2,061 00
	Primary School Houses, from Chairman of Committee on Public Buildings, .	75 00		
	from Auditor, . .	51 53		
			72	126 53
	Police, from City Marshal, .	1,240 00		
	City Solicitor .	7 00		
			73	1,247 00
	Police, from Commonwealth, . . .		53	104 70
	Public Buildings, from Superintendent,	105 00		
	Chairman of the Committee on P. Buildings, .	96 06		
			74	201 06
	Public Lands, from sales Land, .	6,606 57		
	Sup't Sewers, .	222 61		
	Auditor, .	26 00		
			75	6,855 18
	Rents, from sundry persons, .	65,330 78		
	Auditor, . .	75 00		
			76	65,405 78
	Schools, from Superintendent P. Buildings,		77	28 00
	School Houses, from Chairman of Committee on P. Buildings,	113 35		
	from Sup't of Sewers,	105 00		
	from Sup't of Public Buildings, .	105 42		
	Auditor, . .	13 50		
			78	337 27
	Amount carried forward,			$631,436 66

Dr. City Treasurer's Account, *continued*,

1849, April 30,	To *Amount brought forward*,		$4,134,354 49
	Temporary Loan 1848-49—Amount of Loans obtained for the ordinary purposes of the City, made payable, and paid, the present financial year, ...	52	130,000 00
	Police—Amount paid for Police Service at the delivery of the Eulogy of the late John Q. Adams, .	53	104 70
	To Balance, ...		159,933 29
			$4,424,392 48

Boston, April 30, 1849.

May 30, 1849.

Approved and found correct,

HENRY B. ROGERS, *Chairman.*

City Treasurer's Account, *Continued.* Cr.

1849. April 30,	By *Amount brought forward,*			$631,436 66
	Sewers and Drains,			
	from Superintendent,	1,492 05		
	from sundry persons,	10,593 08		
			79	12,015 13
	School Fund,			
	from Commonwealth, ...		80	4,142 69
	Taxes,			
	from sundry persons, ...		81	1,066,495 72
	Temporary Loan for 1848–49,			
	Loans obtained for the ordinary purposes of the City, per order of City Council, ...		82	130,000 00
	Temporary Water Loan,			
	Amount obtained at 6 per cent. on issue of the City Notes, per order of City Council, ...		83	1,638,633 99
	Widening Streets,			
	from sundry persons, ...		84	11,533 08
	Water Loan,			
	Amount of Permanent Loans obtained on issue of Boston Water Scrip, ...		85	714,000 00
	Water Works,			
	from Water Commissioners, ...	4,691 66	86	
	Interest received, .	1,232 67	87	
	Water Rates, . .	15,933 01	88	
				21,857 34
	Auditor of Accounts, ...		89	1,200 00
				$4,231,314 61
	Cash on hand at the commencement of the year, ...			193,077 87
				$4,424,392 48
1849, April 30,	By Balance, ...			159,933 29

Errors Excepted.

JAMES C. DUNN, *City Treasurer.*

Dr. County of Suffolk, *in Account Current, from May* 1, 1848, *to April* 30, 1849, *with* James C. Dunn, *County Treasurer.* Cr.

1849. April 30,	To Cash paid as follows,			1849. April 30,	By Cash received as follows:		
	On Mayor's Drafts, through Auditor's Office, . .	90	8,523 04		From Sheriff; Fines and Costs, Municipal Court, .	94	14,607 45
	On Drafts of Board of County Accounts, viz:				From Deputy Jailors; Fines and Costs, Municipal Court, .	95	2,721 71
	Witnesses, Jurors, &c., .	91	70,113 54		From Clerk of Police Court; Fines and Costs, ...	96	5,715 49
	Balance Jail Accounts, .	92	8,461 83		From Clerk of Police Court; Fees Justices' Court, . . .	97	2,865 43
	Sundry County Accounts, including the salary of the Secretary of the Board of Accounts, .	93	1,186 09		From Pedlers, for Licenses, . .	98	365 00
					From Clerk of Municipal Court; Half surplus Fees, . . .	99	2,462 45
					From Sheriff, half surplus Fees, .	100	43 40
					From Clerks S. J. and Court of C. Pleas, half surplus Fees, . .	101	2,257 38
					From Justice in Chelsea, Fines, .	102	34 28
					From Master of the House of Correction, Fines, ...	103	332 51
					From Commonwealth, County balances,	104	6,314 82
					Jail Rent, ...	105	41 68
					Balance against the County, .		50,522 90
			$88,284 50				$88,284 50
1849. April 30,	To Balance due the City of Boston,		$50,522 90				

Boston, April 30, 1849. Errors Excepted. JAMES C. DUNN, *County Treasurer.*

May 30, 1849. Approved and found correct. HENRY B. ROGERS, *Ch. Com. T. D.*

Dr. JAMES C. DUNN, *Treasurer of the City of Boston and County of Suffolk.* Cr.

1849. April 30,	To Balance, as per Account Current with the City of Boston,	159,933 29	1849. April 30,	By Balance, as per Account Current with the County of Suffolk,	50,522 90
				Balance of Cash on hand,	109,410 39
		$159,933 29			$159,933 29
1849, April 30,	To Balance of Cash on hand,	109,410 39			

BOSTON, APRIL 30th, 1849,

ERRORS EXCEPTED.

JAMES C. DUNN,
City and County Treasurer.

MAY 30, 1849.

Approved, HENRY B. ROGERS, *Ch. Com. T. D.*

CITY OF BOSTON.

In City Council, Thursday, May 31*st*, 1849.

THE Committee on the Treasury Department, to whom the Accounts of the City and County Treasurer for the year ending April thirtieth, one thousand eight hundred and forty-nine, were referred by a joint order of the City Council, in order that they might examine, audit, and settle the same, have attended to the duty assigned to them, and beg leave to Report:—that all charges of payment in said Accounts are duly authenticated by appropriate vouchers, that all sums due to the City, so far as there are means of ascertaining them, have been properly collected and accounted for, and that the several items, footing, and balances are correctly stated and cast. Your Committee have also examined the Notes, Bonds, and other securities on hand belonging to the City, and find the same to correspond with the statements contained in said Accounts.

There has been received during the last Financial Year for account of the City of Boston, including the balance on hand on May 1st, 1848, the sum of Four million four hundred and twenty-four thousand, three hundred and ninety-two dollars, forty-eight cents; ($4,424,392 48,) and there has been paid on the same account, the sum of Four million two hundred and sixty-four thousand, four hundred and fifty-nine dollars, nineteen cents; ($4,264,459 19,) leaving a balance on the thirtieth of April last, of One hundred and fifty-nine thousand, nine hundred and thirty-three dollars and twenty-nine cents, ($159,933 29.)

There has also been received during the same period for account of the County of Suffolk, the sum of Thirty-seven thousand, seven hundred and sixty-one dollars, sixty cents; ($37,761 60,) and there has been paid the sum of eighty-eight thousand, two hundred and eighty-four dollars, fifty cents; ($88,284 50,) leaving a balance against the said County, of Fifty thousand, five hundred and twenty-two dollars, ninety cents; (50,522 90,) and leaving a final balance in the Treasury, on the thirtieth day of April last, of One hundred and nine thousand, four hundred and ten dollars, thirty-nine cents. ($109,410 39.)

Your Committee, in order that a more thorough and systematic examination might be made of the books and accounts of the Treasurer than is usual or even possible by a Committee composed as this is, have employed Mr. John Capen, the head clerk for some twenty years in the counting room of Messrs. Bryant & Sturgis, and highly recommended by them for this particular duty, to assist them in the discharge of their responsible duties; and they subjoin an extract from his note to the Chairman on the completion of his labors. "The Treasurer's Account appears to agree with the books kept in his office, and the books appear to be correct. I think the vouchers and evidences I have seen of the payment side of his account, are perfectly correct. With regard to the other side of the Account, the receipts, the examination has been as thorough as could be made without going over the additions of all the books in the office. I have gone over the additions of the abstracts, and looked at all the evidences, and have found no mistakes."

HENRY B. ROGERS,
MOSES GRANT,
WM. PALFREY,
FREDERIC CROSBY,
EDWARD HENNESSY,
} *Committee on the Treasury Department.*

In Common Council, May 31, 1849.

Read and Accepted. Sent up for concurrence.

BENJAMIN SEAVER, *President.*

In the Board of Mayor and Aldermen, June 5, 1849.

Read and concurred.

JOHN P. BIGELOW, *Mayor.*

OLD REPORTS.

Gentlemen having in their possession copies of the Financial Reports of the Board of Selectmen, or of the Committees of Finance of the Town of Boston, *of a date prior to* 1818, will confer a favor on the City by handing them to the Auditor of Accounts, City Hall.

It is desirable to obtain, and preserve for the use of the City, one or more *Complete Sets* of the Printed Annual Reports of Receipts and Expenditures, from the commencement of the present series, which was in the year 1812.

Several numbers of these early Reports are yet wanting to enable the Auditor to make up a perfect set for the use of the City.

To those gentlemen who have heretofore furnished the Auditor with desirable numbers of these Reports, he takes this opportunity to tender his thanks.

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